



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Audits Section – Bay and Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
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March 4, 2009

Marye L. Thomas, M.D., Director  
Alameda County Mental Health  
2000 Embarcadero Cove, Suite 400  
Alameda, CA 94606

Dear Dr. Thomas:

## AUDIT REPORT – ALAMEDA COUNTY BEHAVIORAL HEALTH CARE SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Alameda County Behavioral Health Care Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

|   | <u>Settled</u> | <u>Net Program Costs</u><br><u>Allowed</u> | <u>Adjustment</u> |
|---|----------------|--|-------------------|
| Federal Share of<br>Short-Doyle/Medi-Cal      | \$ 59,185,698  | \$ 54,812,638                              | \$ (4,373,060)    |
| Federal Share of<br>Healthy Families/Medi-Cal | \$ 160,820     | \$ 158,905                                 | \$ (1,915)        |
| State General Funds<br>EPSDT Due State        | \$ 17,102,426  | \$ 16,705,743                              | \$ (396,683)      |

Marye L. Thomas, M.D., Director  
March 4, 2009  
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

*for Shirley Castaneda*  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

*Shirley Castaneda*  
SHIRLEY CASTANEDA, Supervisor  
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

ALAMEDA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

|  |           | As Settled           | Audit<br>Adjustments  | As Audited           |
|--|-----------|----------------------|-----------------------|----------------------|
| <b><u>NET REIMBURSABLE MEDI-CAL</u></b>                  |           |                      |                       |                      |
| <b><u>PROGRAM COSTS</u></b>                              |           |                      |                       |                      |
| <b><u>COUNTY PROVIDERS</u></b>                           |           |                      |                       |                      |
| MEDI-CAL - FFP   | (Sch. 2a) | \$ 26,233,249        | \$ (2,156,058)        | \$ 24,077,191        |
| HEALTHY FAMILIES - FFP                                   |           | 73,850               | 830                   | 74,680               |
| TOTAL FFP - COUNTY PROVIDERS                             |           | <u>\$ 26,307,099</u> | <u>\$ (2,155,228)</u> | <u>\$ 24,151,871</u> |
| <b><u>CONTRACT PROVIDERS</u></b>                         |           |                      |                       |                      |
| MEDI-CAL - FFP   | (Sch. 3b) | \$ 32,952,449        | \$ (2,217,002)        | \$ 30,735,447        |
| HEALTHY FAMILIES - FFP                                   |           | 86,970               | (2,745)               | 84,225               |
| TOTAL FFP - COUNTY PROVIDERS                             |           | <u>\$ 33,039,419</u> | <u>\$ (2,219,747)</u> | <u>\$ 30,819,672</u> |
| <b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b> |           |                      |                       |                      |
| MEDI-CAL - FFP   |           | \$ 59,185,698        | \$ (4,373,060)        | \$ 54,812,638        |
| HEALTHY FAMILIES - FFP                                   |           | 160,820              | (1,915)               | 158,905              |
| TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS               |           | <u>\$ 59,346,518</u> | <u>\$ (4,374,974)</u> | <u>\$ 54,971,543</u> |
| <b><u>SUMMARY OF STATE GENERAL FUNDS</u></b>             |           |                      |                       |                      |
| EPSDT - SGF  | (Sch. 4)  | \$ 17,102,426        | \$ (396,683)          | \$ 16,705,743        |

Note: The "As Settled" amount above includes a refund of \$79,166 to the State subsequent to the initial EPSDT Settlement. (Refer to adjustment 110)

**ALAMEDA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

|   |                       | Audit       |             |             |
|---|-----------------------|-------------|-------------|-------------|
|   |                       | As Settled  | Adjustments | As Audited  |
| <b><u>Amount Negotiated Rates Exceed Cost</u></b> |                       |             |             |             |
| 30. Inpatient SD/MC (Incl Children Enhanc)        | (MH 1968, Ln 38, 38A) | \$ 0        | \$ 0        | \$ 0        |
| 31. Outpatient SD/MC (Incl Children Enhanc)       | (MH 1968, Ln 38, 38A) | 0           | 0           | 0           |
| 32. Enhanced SD/MC (Refugees)-I/P                 | (MH1968, Ln 39)       | 0           | 0           | 0           |
| 33. Enhanced SD/MC (Refugees)-O/P                 | (MH1968, Ln 39)       | 0           | 0           | 0           |
| 34. Healthy Families-I/P                          | (MH 1968, Ln 40, 40A) | 0           | 0           | 0           |
| 35. Healthy Families-O/P                          | (MH 1968, Ln 40, 40A) | 0           | 0           | 0           |
| 36. Total   |                       | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

**Medi-Cal Administrative Reimbursement**

|  |                         |                     |                     |                     |
|--|-------------------------|---------------------|---------------------|---------------------|
| 37. Administrative Reimbursement Limit | (MH 1979, Ln 4)         | \$ 14,294,915       | \$ (278,700)        | \$ 14,016,215       |
| 38. Medi-Cal Administration            | (MH 1979, Ln 5)         | \$ 9,151,175        | \$ (527,510)        | \$ 8,623,665        |
| 39. Medi-Cal Reimbursement             | (Lower of Ln 37, Ln 38) | <u>\$ 9,151,175</u> | <u>\$ (527,510)</u> | <u>\$ 8,623,665</u> |

**Healthy Families Administrative Reimbursement**

|   |                         |                  |               |                  |
|---|-------------------------|------------------|---------------|------------------|
| 40. Healthy Families Administrative Reimbursement Limit | (MH1979, Ln 8)          | \$ 22,810        | \$ 115        | \$ 22,925        |
| 41. Healthy Families Administration                     | (MH1979, Ln 9)          | \$ 19,315        | \$ 130        | \$ 19,445        |
| 42. Healthy Families Administrative Reimbursement       | (Lower of Ln 40, Ln 41) | <u>\$ 19,315</u> | <u>\$ 130</u> | <u>\$ 19,445</u> |

**Utilization Review Reimbursement**

|                          |                         |                   |                 |                   |
|--------------------------|-------------------------|-------------------|-----------------|-------------------|
| 43. Skilled Professional | (MH1979, Ln 14, Col. D) | \$ 1,164,777      | \$ (4,535)      | \$ 1,160,242      |
| 44. Other Medi-Cal U.R.  | (MH1979, Ln 15, Col. D) | <u>\$ 740,675</u> | <u>\$ 1,119</u> | <u>\$ 741,794</u> |

**Net SD/MC Reimbursement - FFP**

|                                  |                           |                      |                       |                      |
|----------------------------------|---------------------------|----------------------|-----------------------|----------------------|
| 45. Direct Services              | (MH1979, Ln 16,16A)       | \$ 16,245,047        | \$ (631,396)          | \$ 15,613,651        |
| 46. Enhanced (Children)          | (MH1979, Ln 17,17A)       | 6,759                | (122)                 | 6,637                |
| 47. Enhanced (Refugees)          | (MH1979, Ln 18)           | 304                  | 1                     | 304                  |
| 48. MAA                          | (MH 1979, Ln 11, 12 & 13) | 4,161,630            | (1,257,943)           | 2,903,687            |
| 49. Administrative Reimbursement | (MH1979, Ln 6)            | 4,575,588            | (263,756)             | 4,311,833            |
| 50. U.R. Skilled Professional    | (MH1979, Ln 14)           | 873,583              | (3,402)               | 870,182              |
| 51. U.R. Other                   | (MH1979, Ln 15)           | 370,338              | 559                   | 370,897              |
| 52. Negotiated Rate-Payback      | (MH1979, Ln 20)           | 0                    | 0                     | 0                    |
| 53. Subtotal- FFP                |                           | <u>\$ 26,233,249</u> | <u>\$ (2,156,058)</u> | <u>\$ 24,077,191</u> |

|                                      |                  |      |      |      |
|--------------------------------------|------------------|------|------|------|
| 54. Contract Limitation Adjustment   | (MH 1979, Ln 22) | \$ 0 | \$ 0 | \$ 0 |
| 55. Quality Assurance Review Results | (Adj # )         | 0    | 0    | 0    |

|                                     |  |                      |                       |                      |
|-------------------------------------|--|----------------------|-----------------------|----------------------|
| 56. Total SD/MC Reimbursement - FFP |  | <u>\$ 26,233,249</u> | <u>\$ (2,156,058)</u> | <u>\$ 24,077,191</u> |
|-------------------------------------|--|----------------------|-----------------------|----------------------|

**Net Healthy Families Reimbursement - FFP**

|  |                     |                  |               |                  |
|--|---------------------|------------------|---------------|------------------|
| 57. Healthy Families Net Reimbursement         | (MH1979, Ln 24,24A) | \$ 61,295        | \$ 746        | \$ 62,041        |
| 58. Negotiated Rate Exceed Costs               | (MH1979, Ln 26)     | 0                | 0             | 0                |
| 59. Administrative Reimbursement               | (MH1979, Ln 10)     | 12,555           | 84            | 12,639           |
| 60. Total Healthy Families Reimbursement - FFP |                     | <u>\$ 73,850</u> | <u>\$ 830</u> | <u>\$ 74,680</u> |

|                                 |  |                      |                       |                      |
|---------------------------------|--|----------------------|-----------------------|----------------------|
| 61. Total - FFP (Ln 56 + Ln 60) |  | <u>\$ 26,307,099</u> | <u>\$ (2,155,227)</u> | <u>\$ 24,151,871</u> |
|---------------------------------|--|----------------------|-----------------------|----------------------|

(To Sch. 1)

ALAMEDA COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal Entity Number | Legal Entity                         | (1)                               |  |  |  |    | (2)                            |  |  |    |  | (3)                            |  |    |  |  | (4)                          |    |  |  |  | (5)                         |  |  |  |    | (6)                               |    |       |  |  | (7)                            |  |  |  |    | (8)                            |    |  |  |  | (9)                          |    |        |  |  | (10)                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------------|--------------------------------------|-----------------------------------|--|--|--|----|--------------------------------|--|--|----|--|--------------------------------|--|----|--|--|------------------------------|----|--|--|--|-----------------------------|--|--|--|----|-----------------------------------|----|-------|--|--|--------------------------------|--|--|--|----|--------------------------------|----|--|--|--|------------------------------|----|--------|--|--|-----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|                     |                                      | Medi-Cal and Crossover Gross Cost |  |  |  |    | Enhanced - Children Gross Cost |  |  |    |  | Enhanced - Refugees Gross Cost |  |    |  |  | Total Gross Cost (Excl. HFP) |    |  |  |  | Healthy Families Gross Cost |  |  |  |    | Medi-Cal and Crossover Gross Cost |    |       |  |  | Enhanced - Children Gross Cost |  |  |  |    | Enhanced - Refugees Gross Cost |    |  |  |  | Total Gross Cost (Excl. HFP) |    |        |  |  | Healthy Families Gross Cost |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                     |                                      |                                   |  |  |  |    |                                |  |  |    |  |                                |  |    |  |  |                              |    |  |  |  |                             |  |  |  |    |                                   |    |       |  |  |                                |  |  |  |    |                                |    |  |  |  |                              |    |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                     |                                      | (MH 1968, Ln 5, 5A, 10, 10A)      |  |  |  |    | (MH 1968, Ln 16, 16A)          |  |  |    |  | (MH 1968, Ln 22)               |  |    |  |  | (Col. 1 to 3)                |    |  |  |  | (MH 1968, Ln 27, 27A)       |  |  |  |    | (MH 1968, Ln 5, 5A, 10, 10A)      |    |       |  |  | (MH 1968, Ln 16, 16A)          |  |  |  |    | (MH 1968, Ln 22)               |    |  |  |  | (Col. 6 to 8)                |    |        |  |  | (MH 1968, Ln 27, 27A)       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00065               | Berkeley City                        | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 2,856,888                         | \$ |       |  |  | \$                             |  |  |  | \$ | 2,856,888                      | \$ |  |  |  |                              | \$ | 10,890 |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00101               | Bay Area Community Services          | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 2,319,811                         | \$ |       |  |  | \$                             |  |  |  | \$ | 2,319,811                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00102               | La Familia Counseling Service        | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 1,031,422                         | \$ | 6,051 |  |  | \$                             |  |  |  | \$ | 1,037,473                      | \$ |  |  |  |                              | \$ | 19,198 |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00103               | Berkeley Place, Inc.                 | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 486,127                           | \$ |       |  |  | \$                             |  |  |  | \$ | 486,127                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00104               | Bonita House, Inc.                   | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 1,036,266                         | \$ |       |  |  | \$                             |  |  |  | \$ | 1,036,266                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00106               | La Cheim Schools, Inc.               | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 847,676                           | \$ |       |  |  | \$                             |  |  |  | \$ | 847,676                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00108               | Telecare Corporation                 | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 6,323,035                         | \$ | 171   |  |  | \$                             |  |  |  | \$ | 6,323,206                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00109               | Asian Community Mental Health        | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 1,835,702                         | \$ |       |  |  | \$                             |  |  |  | \$ | 1,836,080                      | \$ |  |  |  |                              | \$ | 6,336  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00110               | West Oakland Health Center           | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 1,586,853                         | \$ |       |  |  | \$                             |  |  |  | \$ | 1,586,853                      | \$ |  |  |  |                              | \$ | 1,670  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00111               | East Bay Agency for Children         | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 2,096,923                         | \$ | 6,627 |  |  | \$                             |  |  |  | \$ | 2,103,550                      | \$ |  |  |  |                              | \$ | 34,026 |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00112               | Lincoln Child Center                 | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 6,915,065                         | \$ |       |  |  | \$                             |  |  |  | \$ | 6,915,065                      | \$ |  |  |  |                              | \$ | 35,947 |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00113               | Fred Finch Youth Center              | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 6,216,587                         | \$ |       |  |  | \$                             |  |  |  | \$ | 6,216,587                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00114               | Parental Stress Services, Inc.       | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 2,291,937                         | \$ | 6,396 |  |  | \$                             |  |  |  | \$ | 2,298,333                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00115               | Seneca Center                        | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 7,878,341                         | \$ | 2,845 |  |  | \$                             |  |  |  | \$ | 7,881,186                      | \$ |  |  |  |                              | \$ | 2,875  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00116               | Change thru Xanthos                  | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 34,004                            | \$ | 792   |  |  | \$                             |  |  |  | \$ | 34,796                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00117               | UC Center on Deafness                | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 137,323                           | \$ | 1,594 |  |  | \$                             |  |  |  | \$ | 138,917                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00120               | Families First                       | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 87,594                            | \$ |       |  |  | \$                             |  |  |  | \$ | 87,594                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00273               | Edgewood Children's Center           | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 15,405                            | \$ |       |  |  | \$                             |  |  |  | \$ | 15,405                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00368               | Building Opportunity of Self Suffici | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 456,933                           | \$ |       |  |  | \$                             |  |  |  | \$ | 456,933                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00369               | Ann Martin Children's Center         | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 901,837                           | \$ | 1,120 |  |  | \$                             |  |  |  | \$ | 902,957                        | \$ |  |  |  |                              | \$ | 3,328  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00370               | Alameda County Mental Health As      | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 0                                 | \$ |       |  |  | \$                             |  |  |  | \$ | 0                              | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00372               | La Clinica de la Raza                | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 899,034                           | \$ | 1,623 |  |  | \$                             |  |  |  | \$ | 900,657                        | \$ |  |  |  |                              | \$ | 1,317  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00375               | Schuman-Liles Clinic, Inc.           | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 568,734                           | \$ |       |  |  | \$                             |  |  |  | \$ | 568,734                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00457               | Sunnyhills Children's Garden         | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 172,387                           | \$ |       |  |  | \$                             |  |  |  | \$ | 172,387                        | \$ |  |  |  |                              | \$ | 7,056  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00461               | Summitview                           | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 29,943                            | \$ |       |  |  | \$                             |  |  |  | \$ | 29,943                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00484               | Victor Treatment Centers             | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 100,671                           | \$ |       |  |  | \$                             |  |  |  | \$ | 100,671                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00533               | Alta Bates Medical Center            | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 1,772                             | \$ |       |  |  | \$                             |  |  |  | \$ | 1,772                          | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00534               | Asian Pacific Psychological Servic   | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 374,254                           | \$ | 1,640 |  |  | \$                             |  |  |  | \$ | 375,894                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00536               | Adolescent Treatment Center          | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 513,270                           | \$ |       |  |  | \$                             |  |  |  | \$ | 513,270                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00537               | East Bay Community Recovery Pr       | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 191,089                           | \$ |       |  |  | \$                             |  |  |  | \$ | 191,089                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00540               | Children's Learning Center           | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 98,078                            | \$ |       |  |  | \$                             |  |  |  | \$ | 98,078                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00551               | S.T.A.R.S., Inc.                     | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 2,021,264                         | \$ |       |  |  | \$                             |  |  |  | \$ | 2,021,264                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00620               | Child Therapy Institute of Marin     | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 1,638                             | \$ |       |  |  | \$                             |  |  |  | \$ | 1,638                          | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00641               | West Coast Children's Center         | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 387,109                           | \$ |       |  |  | \$                             |  |  |  | \$ | 387,109                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00643               | Jewish Family and Child Services     | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 77,352                            | \$ |       |  |  | \$                             |  |  |  | \$ | 77,352                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00644               | Catholic Charities Diocese of Oak    | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 14,088                            | \$ |       |  |  | \$                             |  |  |  | \$ | 14,088                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00700               | Portia Bell Hume                     | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 113,757                           | \$ | 188   |  |  | \$                             |  |  |  | \$ | 113,945                        | \$ |  |  |  |                              | \$ | 68     |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00702               | Children's Hospital                  | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 2,066,904                         | \$ | 981   |  |  | \$                             |  |  |  | \$ | 2,067,885                      | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00750               | Bay Area Psychological Services      | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 48,830                            | \$ |       |  |  | \$                             |  |  |  | \$ | 48,830                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00751               | Berkeley Therapy Institute           | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 35,795                            | \$ |       |  |  | \$                             |  |  |  | \$ | 35,795                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00753               | California School of Professional f  | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 182,723                           | \$ |       |  |  | \$                             |  |  |  | \$ | 182,723                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00755               | City of Fremont                      | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 139,660                           | \$ | 2,370 |  |  | \$                             |  |  |  | \$ | 142,030                        | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00756               | Community Drug Council               | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 79,326                            | \$ |       |  |  | \$                             |  |  |  | \$ | 79,326                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00757               | Center for Family Counseling         | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 10,534                            | \$ |       |  |  | \$                             |  |  |  | \$ | 10,534                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00758               | Family Services of San Leandro       | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 19,248                            | \$ |       |  |  | \$                             |  |  |  | \$ | 19,248                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00759               | Family Services of Tri-Cities        | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 90,539                            | \$ |       |  |  | \$                             |  |  |  | \$ | 90,539                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00760               | Girls Incorporated of Alameda Cou    | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 39,708                            | \$ |       |  |  | \$                             |  |  |  | \$ | 39,708                         | \$ |  |  |  |                              | \$ | 122    |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00764               | Valley Community Health Center       | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 23,531                            | \$ |       |  |  | \$                             |  |  |  | \$ | 23,531                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00765               | A Better Way, Foster Family Proq     | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 237,522                           | \$ |       |  |  | \$                             |  |  |  | \$ | 237,522                        | \$ |  |  |  |                              | \$ | 4,634  |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00766               | St. Mary's Center                    | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 16,365                            | \$ |       |  |  | \$                             |  |  |  | \$ | 16,365                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 00770               | Psychotherapy Institute of Individu  | \$                                |  |  |  | \$ |                                |  |  | \$ |  |                                |  | \$ |  |  |                              | \$ |  |  |  | \$                          |  |  |  | \$ | 37,591                            | \$ |       |  |  | \$                             |  |  |  | \$ | 37,591                         | \$ |  |  |  |                              | \$ |        |  |  |                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

ALAMEDA COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal<br>Entity<br>Number | Legal Entity                       | (1)<br>Medi-Cal<br>and Crossover<br>Gross Cost | (2)<br>Enhanced -<br>Children<br>Gross Cost | (3)<br>Enhanced -<br>Refugees<br>Gross Cost | (4)<br>Total<br>Gross Cost<br>(Excl. HFP) | (5)<br>Healthy<br>Families<br>Gross Cost | (6)<br>Medi-Cal<br>and Crossover<br>Gross Cost | (7)<br>Enhanced -<br>Children<br>Gross Cost | (8)<br>Enhanced -<br>Refugees<br>Gross Cost | (9)<br>Total<br>Gross Cost<br>(Excl. HFP) | (10)<br>Healthy<br>Families<br>Gross Cost |
|---------------------------|------------------------------------|--|---|---|---|--|--|---|---|---|---|
|                           |                                    | (MH 1968,<br>Ln 5, 5A, 10,10A)                 | (MH 1968,<br>Ln 16, 16A)                    | (MH 1968,<br>Ln 22)                         | (Col. 1 to 3)                             | (MH 1968,<br>Ln 27, 27A)                 | (MH 1968,<br>Ln 5, 5A, 10,10A)                 | (MH 1968,<br>Ln 16, 16A)                    | (MH 1968,<br>Ln 22)                         | (Col. 6 to 8)                             | (MH 1968,<br>Ln 27, 27A)                  |
| 00785                     | Earth Circles Counseling           | \$   | \$  | \$  | \$  | \$                                       | 138,198  | \$  | \$  | 138,198                                   | \$  |
| 00808                     | Bay Area Clinic for Self & Relatio | \$   | \$  | \$  | \$  | \$                                       | 1,801  | \$  | \$  | 1,801                                     | \$  |
| 00818                     | Oakland Unified School District    | \$   | \$  | \$  | \$  | \$                                       | 432,110  | \$  | \$  | 432,110                                   | \$  |
| 00855                     | Trinity Health Center              | \$   | \$  | \$  | \$  | \$                                       | 26,895   | \$  | \$  | 26,895                                    | \$  |
| 00857                     | Hiawatha Harris, Inc.              | \$   | \$  | \$  | \$  | \$                                       | 2,157,330                                      | 122   | \$  | 2,157,452                                 | 2,106                                     |
| 00858                     | Behavioral Pediatrics of the Bay A | \$   | \$  | \$  | \$  | \$                                       | 1,776  | \$  | \$  | 1,776                                     | \$  |
| 00869                     | William L. Spivey, Ph.D., Inc.     | \$   | \$  | \$  | \$  | \$                                       | 35,666   | \$  | \$  | 35,666                                    | \$  |
| 00906                     | St. Joseph's Center for the Deaf a | \$   | \$  | \$  | \$  | \$                                       | 133  | \$  | \$  | 133                                       | \$  |
| 00978                     | Tri-Valley Haven                   | \$   | \$  | \$  | \$  | \$                                       | 2,548  | \$  | \$  | 2,548                                     | \$  |
| 00980                     | Pacific Cntr for Human Growth      | \$   | \$  | \$  | \$  | \$                                       | 3,326  | \$  | \$  | 3,326                                     | \$  |
| 01067                     | North Berkeley Counseling Center   | \$   | \$  | \$  | \$  | \$                                       | 15,144   | \$  | \$  | 15,144                                    | \$  |
| 01092                     | Allied Psychological Services      | \$   | \$  | \$  | \$  | \$                                       | 67,836   | 44  | \$  | 67,880                                    | \$  |
| 01093                     | Bay Area Children First            | \$   | \$  | \$  | \$  | \$                                       | 7,168  | \$  | \$  | 7,168                                     | \$  |
| 01187                     | Bay Area Youth Centers             | \$   | \$  | \$  | \$  | \$                                       | 192,200  | \$  | \$  | 192,200                                   | \$  |
| 01188                     | Opportunity Plus                   | \$   | \$  | \$  | \$  | \$                                       | 67,391   | \$  | \$  | 67,391                                    | \$  |
| 01189                     | R.E.F.U.G.E.                       | \$   | \$  | \$  | \$  | \$                                       | 101,474  | \$  | \$  | 101,474                                   | \$  |
| 01190                     | R&R Educational Homes              | \$   | \$  | \$  | \$  | \$                                       | 163,661  | \$  | \$  | 163,661                                   | \$  |
| 01198                     | Davis Street Community Center, a   | \$   | \$  | \$  | \$  | \$                                       | 65,438   | \$  | \$  | 65,438                                    | \$  |
| 01202                     | R House                            | \$   | \$  | \$  | \$  | \$                                       | 29,704   | \$  | \$  | 29,704                                    | \$  |
| 01208                     | Link to Children                   | \$   | \$  | \$  | \$  | \$                                       | 2,049  | \$  | \$  | 2,049                                     | \$  |
| GRAND TOTAL               |                                    | \$ 0   | \$ 0  | \$ 0  | \$ 0                                      | \$ 0                                     | 57,460,293                                     | 32,564                                      | 378   | 57,493,235                                | 129,573                                   |

ALAMEDA COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal<br>Entity<br>Number | Legal Entity                           | (11)<br>Total<br>Revenue<br>(Excl. HFP) | (12)<br>Healthy<br>Families<br>Revenue | (13)<br>Total<br>Revenue<br>(Excl. HFP) | (14)<br>Healthy<br>Families<br>Revenue | (15)<br>Total<br>Net Cost<br>(Excl. HFP) | (16)<br>Net Cost<br>Healthy Families | (17)<br>Total<br>Net Cost<br>(Excl. HFP) | (18)<br>Net Cost<br>Healthy Families | (19)<br>Total<br>MAA<br>FFP<br>Reimbursement |
|---------------------------|--|---|--|---|--|--|--------------------------------------|--|--------------------------------------|--|
|                           |  | INPATIENT<br>(MH 1968,<br>Ln 28 to 30)  |  | OUTPATIENT<br>(MH 1968,<br>Ln 31)       |  | INPATIENT<br>(Col 4-11)                  |                                      | OUTPATIENT<br>(Col 9-13)                 |                                      | (MH 1979,<br>Ln 11-13)                       |
| 00065                     | Berkeley City                          | \$                                      | \$                                     | \$ 13,390                               | \$                                     | \$                                       | \$                                   | \$ 2,843,498                             | \$                                   | \$ 91,941                                    |
| 00101                     | Bay Area Community Services            | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,319,811                             | \$                                   | \$   |
| 00102                     | La Familia Counseling Service          | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,037,473                             | \$                                   | \$   |
| 00103                     | Berkeley Place, Inc.                   | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 486,127                               | \$                                   | \$   |
| 00104                     | Bonita House, Inc.                     | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,036,266                             | \$                                   | \$   |
| 00106                     | La Cheim Schools, Inc.                 | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 847,676                               | \$                                   | \$   |
| 00108                     | Telecare Corporation                   | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 6,323,206                             | \$                                   | \$   |
| 00109                     | Asian Community Mental Health          | \$                                      | \$                                     | \$ 1,682                                | \$                                     | \$                                       | \$                                   | \$ 1,834,398                             | \$                                   | \$   |
| 00110                     | West Oakland Health Center             | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,586,853                             | \$                                   | \$   |
| 00111                     | East Bay Agency for Children           | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,103,550                             | \$                                   | \$   |
| 00112                     | Lincoln Child Center                   | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 6,915,065                             | \$                                   | \$   |
| 00113                     | Fred Finch Youth Center                | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 6,216,587                             | \$                                   | \$   |
| 00114                     | Parental Stress Services, Inc.         | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,298,333                             | \$                                   | \$   |
| 00115                     | Seneca Center                          | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 7,881,186                             | \$                                   | \$   |
| 00116                     | Change thru Xanthos                    | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 34,796                                | \$                                   | \$   |
| 00117                     | UC Center on Deafness                  | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 138,917                               | \$                                   | \$   |
| 00120                     | Families First                         | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 87,594                                | \$                                   | \$   |
| 00273                     | Edgewood Children's Center             | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 15,405                                | \$                                   | \$   |
| 00368                     | Building Opportunity of Self Sufficien | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 456,933                               | \$                                   | \$   |
| 00369                     | Ann Martin Children's Center           | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 902,957                               | \$                                   | \$   |
| 00370                     | Alameda County Mental Health Asso      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$                                       | \$                                   | \$   |
| 00372                     | La Clinica de la Raza                  | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 900,657                               | \$                                   | \$   |
| 00375                     | Schuman-Liles Clinic, Inc.             | \$                                      | \$                                     | \$ 37,716                               | \$                                     | \$                                       | \$                                   | \$ 531,018                               | \$                                   | \$   |
| 00457                     | Sunnyhills Children's Garden           | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 172,387                               | \$                                   | \$   |
| 00461                     | Summitview                             | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 29,943                                | \$                                   | \$   |
| 00484                     | Victor Treatment Centers               | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 100,671                               | \$                                   | \$   |
| 00533                     | Alta Bates Medical Center              | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,772                                 | \$                                   | \$   |
| 00534                     | Asian Pacific Psychological Services   | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 375,894                               | \$                                   | \$   |
| 00536                     | Adolescent Treatment Center            | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 513,270                               | \$                                   | \$   |
| 00537                     | East Bay Community Recovery Proje      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 191,089                               | \$                                   | \$   |
| 00540                     | Children's Learning Center             | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 98,078                                | \$                                   | \$   |
| 00551                     | S.T.A.R.S., Inc.                       | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,021,264                             | \$                                   | \$   |
| 00620                     | Child Therapy Institute of Marin       | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,638                                 | \$                                   | \$   |
| 00641                     | West Coast Children's Center           | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 387,109                               | \$                                   | \$   |
| 00643                     | Jewish Family and Child Services of    | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 77,352                                | \$                                   | \$   |
| 00644                     | Catholic Charities Diocese of Oaklan   | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 14,088                                | \$                                   | \$   |
| 00700                     | Portia Bell Hume                       | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 113,945                               | \$                                   | \$   |
| 00702                     | Children's Hospital                    | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,067,885                             | \$                                   | \$   |
| 00750                     | Bay Area Psychological Services        | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 48,830                                | \$                                   | \$   |
| 00751                     | Berkeley Therapy Institute             | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 35,795                                | \$                                   | \$   |
| 00753                     | California School of Professional Psy  | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 182,723                               | \$                                   | \$   |
| 00755                     | City of Fremont                        | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 142,030                               | \$                                   | \$   |
| 00756                     | Community Drug Council                 | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 79,326                                | \$                                   | \$   |
| 00757                     | Center for Family Counseling           | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 10,534                                | \$                                   | \$   |
| 00758                     | Family Services of San Leandro         | \$                                      | \$                                     | \$ 788                                  | \$                                     | \$                                       | \$                                   | \$ 18,460                                | \$                                   | \$   |
| 00759                     | Family Services of Tri-Cities          | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 90,539                                | \$                                   | \$   |
| 00760                     | Girls Incorporated of Alameda Count    | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 39,708                                | \$                                   | \$   |
| 00764                     | Valley Community Health Center         | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 23,531                                | \$                                   | \$   |
| 00765                     | A Better Way, Foster Family Progran    | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 237,522                               | \$                                   | \$   |
| 00766                     | St. Mary's Center                      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 16,365                                | \$                                   | \$   |
| 00770                     | Psychotherapy Institute of Individual  | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 37,591                                | \$                                   | \$   |

ALAMEDA COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal<br>Entity<br>Number | Legal Entity                          | (11)<br>Total<br>Revenue<br>(Excl. HFP) | (12)<br>Healthy<br>Families<br>Revenue | (13)<br>Total<br>Revenue<br>(Excl. HFP) | (14)<br>Healthy<br>Families<br>Revenue | (15)<br>Total<br>Net Cost<br>(Excl. HFP) | (16)<br>Net Cost<br>Healthy Families | (17)<br>Total<br>Net Cost<br>(Excl. HFP) | (18)<br>Net Cost<br>Healthy Families | (19)<br>Total<br>MAA<br>FFP |
|---------------------------|---------------------------------------|---|--|---|--|--|--------------------------------------|--|--------------------------------------|-----------------------------|
|                           |                                       | INPATIENT                               |  | OUTPATIENT                              |  | INPATIENT                                |                                      | OUTPATIENT                               |                                      | Reimbursement               |
|                           |                                       | (MH 1968,<br>Ln 28 to 30)               | (MH 1968,<br>Ln 31)                    | (MH 1968,<br>Ln 28 to 30)               | (MH 1968,<br>Ln 31)                    | (Col 4-11)                               | (Col 5-12)                           | (Col 9-13)                               | (Col 10-14)                          | (MH 1979,<br>Ln 11-13)      |
| 00785                     | Earth Circles Counseling              | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 138,198                               | \$                                   | \$                          |
| 00808                     | Bay Area Clinic for Self & Relational | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,801                                 | \$                                   | \$                          |
| 00818                     | Oakland Unified School District       | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 432,110                               | \$                                   | \$                          |
| 00855                     | Trinity Health Center                 | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 26,895                                | \$                                   | \$                          |
| 00857                     | Hiawatha Harris, Inc.                 | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,157,452                             | \$                                   | \$                          |
| 00858                     | Behavioral Pediatrics of the Bay Area | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 1,776                                 | \$                                   | \$                          |
| 00869                     | William L. Spivey, Ph.D., Inc.        | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 35,666                                | \$                                   | \$                          |
| 00906                     | St. Joseph's Center for the Deaf and  | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 133                                   | \$                                   | \$                          |
| 00978                     | Tri-Valley Haven                      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,548                                 | \$                                   | \$                          |
| 00980                     | Pacific Cntr for Human Growth         | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 3,326                                 | \$                                   | \$                          |
| 01067                     | North Berkeley Counseling Center      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 15,144                                | \$                                   | \$                          |
| 01092                     | Allied Psychological Services         | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 67,880                                | \$                                   | \$                          |
| 01093                     | Bay Area Children First               | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 7,168                                 | \$                                   | \$                          |
| 01187                     | Bay Area Youth Centers                | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 192,200                               | \$                                   | \$                          |
| 01188                     | Opportunity Plus                      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 67,391                                | \$                                   | \$                          |
| 01189                     | R.E.F.U.G.E.                          | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 101,474                               | \$                                   | \$                          |
| 01190                     | R&R Educational Homes                 | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 163,661                               | \$                                   | \$                          |
| 01198                     | Davis Street Community Center, aka    | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 65,438                                | \$                                   | \$                          |
| 01202                     | R House                               | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 29,704                                | \$                                   | \$                          |
| 01208                     | Link to Children                      | \$                                      | \$                                     | \$                                      | \$                                     | \$                                       | \$                                   | \$ 2,049                                 | \$                                   | \$                          |
| GRAND TOTAL               |                                       | \$ 0                                    | \$ 0                                   | \$ 53,576                               | \$ 0                                   | \$ 0                                     | \$ 0                                 | \$ 57,439,659                            | \$ 0                                 | \$ 91,941                   |



ALAMEDA COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal<br>Entity<br>Number | Legal Entity                           | (20)                                      | (21)   | (22)                                      | (23)   | (24)                                  | (25)                                       | (26)                            | (27)                       | (28)                                   |
|---------------------------|--|---|--|---|--|---------------------------------------|--|---------------------------------|----------------------------|--|
|                           |  | Neg. Rates<br>Exceed Costs<br>(Excl. HFP) | Neg. Rates<br>Exceed Costs<br>Healthy Families | Neg. Rates<br>Exceed Costs<br>(Excl. HFP) | Neg. Rates<br>Exceed Costs<br>Healthy Families | Total SD/MC<br>Reimbursement<br>(FFP) | Healthy Families<br>Reimbursement<br>(FFP) | Total<br>Reimbursement<br>(FFP) | FFP<br>Contract<br>Maximum | Lower of FFP<br>or Contract<br>Maximum |
|                           |  | (MH 1968,<br>Ln 38 to 39)                 | (MH 1968,<br>Ln 40, 40A)                       | (MH 1968,<br>Ln 38 to 39)                 | (MH 1968,<br>Ln 40, 40A)                       | (MH 1979, Line 21)                    | (MH 1979, Ln. 27)                          | (Col. 24 + 25)                  |                            |  |
|                           |  | INPATIENT                                 |  | OUTPATIENT                                |  |                                       |  |                                 |                            |  |
| 00065                     | Berkeley City                          | \$  | \$   | \$  | \$   | \$ 1,607,884                          | \$ 7,079                                   | \$ 1,614,963                    | \$ 1,614,963               | \$ 1,614,963                           |
| 00101                     | Bay Area Community Services            | \$  | \$   | \$  | \$   | \$ 1,240,551                          | \$   | \$ 1,240,551                    | \$ 1,402,206               | \$ 1,240,551                           |
| 00102                     | La Familia Counseling Service          | \$  | \$   | \$  | \$   | \$ 553,222                            | \$ 12,479                                  | \$ 565,701                      | \$ 843,212                 | \$ 565,701                             |
| 00103                     | Berkeley Place, Inc.                   | \$  | \$   | \$  | \$   | \$ 259,313                            | \$   | \$ 259,313                      | \$ 293,607                 | \$ 259,313                             |
| 00104                     | Bonita House, Inc.                     | \$  | \$   | \$  | \$   | \$ 552,457                            | \$   | \$ 552,457                      | \$ 766,725                 | \$ 552,457                             |
| 00106                     | La Cheim Schools, Inc.                 | \$  | \$   | \$  | \$   | \$ 451,849                            | \$   | \$ 451,849                      | \$ 932,027                 | \$ 451,849                             |
| 00108                     | Telecare Corporation                   | \$  | \$   | \$  | \$   | \$ 3,370,884                          | \$   | \$ 3,370,884                    | \$ 17,190,858              | \$ 3,370,884                           |
| 00109                     | Asian Community Mental Health          | \$  | \$   | \$  | \$   | \$ 977,810                            | \$ 4,119                                   | \$ 981,929                      | \$ 1,117,901               | \$ 981,929                             |
| 00110                     | West Oakland Health Center             | \$  | \$   | \$  | \$   | \$ 845,049                            | \$ 1,086                                   | \$ 846,135                      | \$ 1,045,642               | \$ 846,135                             |
| 00111                     | East Bay Agency for Children           | \$  | \$   | \$  | \$   | \$ 1,117,823                          | \$ 22,117                                  | \$ 1,139,940                    | \$ 1,511,098               | \$ 1,139,940                           |
| 00112                     | Lincoln Child Center                   | \$  | \$   | \$  | \$   | \$ 3,679,233                          | \$ 23,366                                  | \$ 3,702,599                    | \$ 4,696,698               | \$ 3,702,599                           |
| 00113                     | Fred Finch Youth Center                | \$  | \$   | \$  | \$   | \$ 3,309,898                          | \$   | \$ 3,309,898                    | \$ 4,910,119               | \$ 3,309,898                           |
| 00114                     | Parental Stress Services, Inc.         | \$  | \$   | \$  | \$   | \$ 1,224,972                          | \$   | \$ 1,224,972                    | \$ 1,775,509               | \$ 1,224,972                           |
| 00115                     | Seneca Center                          | \$  | \$   | \$  | \$   | \$ 4,197,255                          | \$ 1,869                                   | \$ 4,199,124                    | \$ 4,774,835               | \$ 4,199,124                           |
| 00116                     | Change thru Xanthos                    | \$  | \$   | \$  | \$   | \$ 28,771                             | \$   | \$ 28,771                       | \$ 120,872                 | \$ 28,771                              |
| 00117                     | UC Center on Deafness                  | \$  | \$   | \$  | \$   | \$ 74,228                             | \$   | \$ 74,228                       | \$ 92,373                  | \$ 74,228                              |
| 00120                     | Families First                         | \$  | \$   | \$  | \$   | \$ 46,381                             | \$   | \$ 46,381                       | \$ 46,381                  | \$ 46,381                              |
| 00273                     | Edgewood Children's Center             | \$  | \$   | \$  | \$   | \$ 8,179                              | \$   | \$ 8,179                        | \$ 8,179                   | \$ 8,179                               |
| 00368                     | Building Opportunity of Self Sufficien | \$  | \$   | \$  | \$   | \$ 275,891                            | \$   | \$ 275,891                      | \$ 789,435                 | \$ 275,891                             |
| 00369                     | Ann Martin Children's Center           | \$  | \$   | \$  | \$   | \$ 479,963                            | \$ 2,163                                   | \$ 482,126                      | \$ 757,558                 | \$ 482,126                             |
| 00370                     | Alameda County Mental Health Asso      | \$  | \$   | \$  | \$   | \$                                    | \$   | \$ 0                            | \$ 514,836                 | \$ 0                                   |
| 00372                     | La Clinica de la Raza                  | \$  | \$   | \$  | \$   | \$ 480,229                            | \$ 856                                     | \$ 481,085                      | \$ 1,007,756               | \$ 481,085                             |
| 00375                     | Schuman-Liles Clinic, Inc.             | \$  | \$   | \$  | \$   | \$ 282,700                            | \$   | \$ 282,700                      | \$ 282,700                 | \$ 282,700                             |
| 00457                     | Sunnyhills Children's Garden           | \$  | \$   | \$  | \$   | \$ 91,428                             | \$ 4,586                                   | \$ 96,014                       | \$ 96,014                  | \$ 96,014                              |
| 00461                     | Summitview                             | \$  | \$   | \$  | \$   | \$ 15,855                             | \$   | \$ 15,855                       | \$ 15,855                  | \$ 15,855                              |
| 00484                     | Victor Treatment Centers               | \$  | \$   | \$  | \$   | \$ 53,309                             | \$   | \$ 53,309                       | \$ 53,309                  | \$ 53,309                              |
| 00533                     | Alta Bates Medical Center              | \$  | \$   | \$  | \$   | \$ 943                                | \$   | \$ 943                          | \$ 943                     | \$ 943                                 |
| 00534                     | Asian Pacific Psychological Services   | \$  | \$   | \$  | \$   | \$ 199,860                            | \$   | \$ 199,860                      | \$ 214,807                 | \$ 199,860                             |
| 00536                     | Adolescent Treatment Center            | \$  | \$   | \$  | \$   | \$ 273,296                            | \$   | \$ 273,296                      | \$ 463,685                 | \$ 273,296                             |
| 00537                     | East Bay Community Recovery Proje      | \$  | \$   | \$  | \$   | \$ 101,731                            | \$   | \$ 101,731                      | \$ 128,739                 | \$ 101,731                             |
| 00540                     | Children's Learning Center             | \$  | \$   | \$  | \$   | \$ 51,997                             | \$   | \$ 51,997                       | \$ 101,823                 | \$ 51,997                              |
| 00551                     | S.T.A.R.S., Inc.                       | \$  | \$   | \$  | \$   | \$ 1,081,062                          | \$   | \$ 1,081,062                    | \$ 2,988,394               | \$ 1,081,062                           |
| 00620                     | Child Therapy Institute of Marin       | \$  | \$   | \$  | \$   | \$ 868                                | \$   | \$ 868                          | \$ 868                     | \$ 868                                 |
| 00641                     | West Coast Children's Center           | \$  | \$   | \$  | \$   | \$ 205,618                            | \$   | \$ 205,618                      | \$ 792,235                 | \$ 205,618                             |
| 00643                     | Jewish Family and Child Services of    | \$  | \$   | \$  | \$   | \$ 41,172                             | \$   | \$ 41,172                       | \$ 288,298                 | \$ 41,172                              |
| 00644                     | Catholic Charities Diocese of Oaklan   | \$  | \$   | \$  | \$   | \$ 12,548                             | \$   | \$ 12,548                       | \$ 12,548                  | \$ 12,548                              |
| 00700                     | Portia Bell Hume                       | \$  | \$   | \$  | \$   | \$ 60,607                             | \$ 45                                      | \$ 60,652                       | \$ 60,652                  | \$ 60,652                              |
| 00702                     | Children's Hospital                    | \$  | \$   | \$  | \$   | \$ 1,098,762                          | \$   | \$ 1,098,762                    | \$ 1,098,762               | \$ 1,098,762                           |
| 00750                     | Bay Area Psychological Services        | \$  | \$   | \$  | \$   | \$ 26,044                             | \$   | \$ 26,044                       | \$ 26,044                  | \$ 26,044                              |
| 00751                     | Berkeley Therapy Institute             | \$  | \$   | \$  | \$   | \$ 19,061                             | \$   | \$ 19,061                       | \$ 19,061                  | \$ 19,061                              |
| 00753                     | California School of Professional Psy  | \$  | \$   | \$  | \$   | \$ 97,425                             | \$   | \$ 97,425                       | \$ 97,425                  | \$ 97,425                              |
| 00755                     | City of Fremont                        | \$  | \$   | \$  | \$   | \$ 75,925                             | \$   | \$ 75,925                       | \$ 144,860                 | \$ 75,925                              |
| 00756                     | Community Drug Council                 | \$  | \$   | \$  | \$   | \$ 42,251                             | \$   | \$ 42,251                       | \$ 42,251                  | \$ 42,251                              |
| 00757                     | Center for Family Counseling           | \$  | \$   | \$  | \$   | \$ 5,634                              | \$   | \$ 5,634                        | \$ 5,634                   | \$ 5,634                               |
| 00758                     | Family Services of San Leandro         | \$  | \$   | \$  | \$   | \$ 9,830                              | \$   | \$ 9,830                        | \$ 9,830                   | \$ 9,830                               |
| 00759                     | Family Services of Tri-Cities          | \$  | \$   | \$  | \$   | \$ 48,273                             | \$   | \$ 48,273                       | \$ 48,273                  | \$ 48,273                              |
| 00760                     | Girls Incorporated of Alameda Count    | \$  | \$   | \$  | \$   | \$ 21,141                             | \$ 79                                      | \$ 21,220                       | \$ 21,220                  | \$ 21,220                              |
| 00764                     | Valley Community Health Center         | \$  | \$   | \$  | \$   | \$ 12,557                             | \$   | \$ 12,557                       | \$ 12,557                  | \$ 12,557                              |
| 00765                     | A Better Way, Foster Family Progran    | \$  | \$   | \$  | \$   | \$ 126,427                            | \$ 3,012                                   | \$ 129,439                      | \$ 178,343                 | \$ 129,439                             |
| 00766                     | St. Mary's Center                      | \$  | \$   | \$  | \$   | \$ 8,726                              | \$   | \$ 8,726                        | \$ 8,726                   | \$ 8,726                               |
| 00770                     | Psychotherapy Institute of Individual  | \$  | \$   | \$  | \$   | \$ 20,048                             | \$   | \$ 20,048                       | \$ 20,048                  | \$ 20,048                              |

(To Sch. 1)

ALAMEDA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004

|  | As Settled    | Audit<br>Adjustments | As Audited    |
|--|---------------|----------------------|---------------|
| (1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)<br>(Adjustment #: 78) | \$ 75,919,786 | \$ (1,776,223)       | \$ 74,143,563 |
| (2) Total SD/MC Claims   | \$ 73,811,927 | (225,224)            | 73,586,703    |
| (3) Percent % (Line 1/Line 2)  | 102.86%       | -2.10%               | 100.76%       |
| (4) EPSDT Claims   | \$ 43,106,215 | (225,224)            | 42,880,991    |
| (5) Actual Cost Settled EPSDT SD/MC<br>(Line 3 X Line 4)   | \$ 44,339,053 | (1,132,166)          | 43,206,887    |
| (6) Cost Settled Baseline for EPSDT  | \$ 6,115,797  | 0                    | 6,115,797     |
| (7) Net Cost Settlement Amount<br>(Line 5 - Line 6)  | \$ 38,223,256 | (1,132,166)          | 37,091,090    |
| (8) 46.70% of net cost settlement amount<br>(Line 7 x 46.70%)  | \$ 17,850,261 | (528,722)            | 17,321,539    |
| (8a) FY 2001 - 02 EPSDT settlement<br>(48.64% of net cost (8))                                       | \$ 11,163,571 | 0                    | 11,163,571    |
| (8b) Annual Local Growth<br>(8) - (8a) = (8b)  | \$ 6,686,690  | (528,722)            | 6,157,968     |
| (9) County Match 10% of Local Growth of Local Growth<br>(8b) x 10% = (9)                             | \$ 668,669    | (52,872)             | 615,797       |
| (10) Net Cost Settlement Amount<br>(8) - (9) = (10)  | \$ 17,181,592 | (475,849)            | 16,705,743    |
| (11) SGF Distribution (Settled and Audited)  | \$ 17,181,592 | (79,166)             | 17,102,426    |
| (12) SGF Due County (State)  | \$ 0          | \$ (396,683)         | \$ (396,683)  |
|  |               |                      | (To Sch. 1)   |

Source:

- (1) Total CFRS SD/MC actuals after final settlement for Net Direct Oupatient Services (includes Mode 05 - SFs 20-94, Mode 10, and Mode15).
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated January August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

**ALAMEDA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FISCAL PERIOD ENDED JUNE 30, 2004**

**FINDING 1 – CITY OF BERKELEY CONTRACTOR  
MAA EXPENSE ALLOCATION AND CLAIMING OF COSTS**

Our examination of the provider's records and interviews with Berkeley City staff disclosed that Berkeley City contended that costs were distributed to Medi-Cal Administrative Activities (MAA) based on a relative value method (based on charges) rather than actual costs as required in Cost & Financial Reporting System (CFRS) cost report instruction manual. Specifically, MAA costs based on the contractor's work paper which was based on relative value method tied to the cost report submitted by Berkeley City to Alameda County in the amount of \$2,935,518. However, the final audited cost as shown on the Summary section on page of this report was only \$231,167.

However, since relative value is not an approved method to determine MAA costs, the Department did not accept this working paper to substantiate the reported MAA costs. In any event, we do need to comment on the appropriateness of a provider using the relative value method when distributing costs to the MAA program.

The cost report instructions also specify that under certain circumstances, costs may be distributed using the relative value method based on either:

- 1) Published charges or,
- 2) The statewide average rates.

However, those circumstances are usually restricted to treatment programs because those are the only programs that have predetermined statewide average rates or charges. It would not be necessary for the non-treatment programs such as MAA to establish charge rates because the rates would not be used by to bill beneficiaries for MAA services.

Our examination further disclosed that the Contractor imputed a charge rate of \$1.83 per unit for the MAA program for the purpose of allocating cost. All costs, treatment and non-treatment, were placed in a pool and allocations were made to each program based on its proportionate share of charges of the respective programs/service functions. In the case of the treatment programs, the Contractor used actual published charges. For the MAA program, the relative value was used based on the previously mentioned \$1.83 charge rate. Although relative value method is one of the acceptable methodology in apportioning treatment costs to various modes and service function, it is not acceptable in determining the MAA costs because there are no charges, within the definition of charges (explained later) nor are there any statewide average rates applicable to MAA that could be used for cost allocation purposes.

**ALAMEDA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FISCAL PERIOD ENDED JUNE 30, 2004**

**FINDING 1 continued ...**

**Definition of Published Charges**

- 1) Section 405.503 (a) of Title 42 of the Code of Federal Regulations defines published charges as follows:

“Published Charges are usual and customary charges prevalent in the public mental health sector that are used to bill the general public, insurers, and other non-Title XIX payers.”

- 2) Section 413.13 of Title 42 of the Code of Federal Regulations defines customary charges as follows:

“413.13. (a) Definitions. As used in this section- Customary charges mean the regular rate that providers charge both beneficiaries and other paying patients for the services furnished to them.”

- 3) Provider Reimbursement Manual – Chapter 26 states, in part:

“Definitions. “Customary charges” are the regular rates for various services furnished to Medicare beneficiaries and charged consistently to most patients liable for such charges.”

The MAA charge rate of \$1.83 does not meet any of the above definitions since this rate was not used by the program for billing purposes.

Berkeley City has its own MAA plan that was originally approved by the Department on September 29, 1997. The plan was later amended and approved by the Department on December 7, 2001. The proper protocol and rules of obtaining an approved MAA plan for a Contract Provider are as follows:

1. A Contract Provider should submit a MAA plan to the County.
2. The County reviews the MAA plan submitted by the contractor and ensures the services will not be double served.
3. County submits the MAA plan to the State for review and approval.

However, our review disclosed that Berkeley City's amended MAA plan which was previously mentioned above was approved by the Department, after Berkeley City became a contractor of Alameda County.

**ALAMEDA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FISCAL PERIOD ENDED JUNE 30, 2004**

**FINDING 1 continued ...**

The amended MAA plan submitted to the State approved the following staff job classifications vs. the Contract Provider's documentation and audited number of staff as follows::

|                                   | Number of Staffs |            |                   | Audited |
|-----------------------------------|------------------|------------|-------------------|---------|
|                                   | Approved         | Work Paper | Over the Approved |         |
| Assistant mental Health Clinician | 9                | 8          | 0                 | 8       |
| Associate Planner                 | 1                | 0          | 0                 | 0       |
| Clinical Psychologist             | 3                | 2          | 0                 | 2       |
| Community Services Specialist I   | 0                | 2          | 2                 | 0       |
| Information System Specialist     | 1                | 0          | 0                 | 0       |
| Manager of Mental Health          | 1                | 0          | 0                 | 0       |
| Mental Health Clinician I         | 9                | 7          | 0                 | 7       |
| Mental Health Clinician II        | 10               | 16         | 6                 | 10      |
| Mental Health Clinician III       | 0                | 0          | 0                 | 0       |
| Mental Health Program Supervisor  | 4                | 1          | 0                 | 1       |
| Office Specialist II              | 2                | 0          | 0                 | 0       |
| Psychiatric nurse                 | 1                | 0          | 0                 | 0       |
| Psychiatric Social Worker I       | 3                | 7          | 4                 | 3       |
| Psychiatric Social Worker II      | 13               | 11         | 0                 | 11      |
| Psychiatrist II                   | 1                | 0          | 0                 | 0       |
| Psychiatrist, I, II, or III       | 8                | 7          | 0                 | 7       |
| registered Nurse                  | 1                | 1          | 0                 | 1       |
| Senior Management Analyst         | 1                | 0          | 0                 | 0       |
| Senior Mental Health Clinician    | 0                | 3          | 3                 | 0       |
| Senior Psychiatric Social Worker  | 5                | 2          | 0                 | 2       |
| Supervising Office Assistant II   | 1                | 0          | 0                 | 0       |
| Supervising Psychiatrist          | 1                | 1          | 0                 | 1       |
| Total number of employees:        | 73               | 68         | 15                | 53      |

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**FINDING 1 continued ...**

Berkeley staff prepared another work paper that showed MAA costs of \$3,680,720 that pertained to salaries and wages of 68 MAA staff that charged hours to the MAA program.

The provider submitted the time sheets (Activities Logs) of 21 full time employees to the Department. On a sample basis, we selected 50% of the employees' time sheets for review.

The State approved MAA plan included the following services:

- MEDI-CAL OUTREACH – NOT DISCOUNTED – (MODE 55, SFC 01-03)
- MEDI-CAL OUTREACH – DISCOUNT- (MODE 55, SFC 17-19)
- REFERRAL IN CRISIS SITUATIONS FOR NON-OPEN CASES (MODE 55, SFC 11-13)
- PROGRAM PLANNING AND POLICY DEVELOPMENT (MODE 55, SFC 24-26 & SFC 35-39)
- PROGRAM PLANNING AND POLICY DEVELOPMENT (MODE 55, SFC 24-26 & SFC 35-39)
- CASE MANAGEMENT OF NON-OPEN CASES (MODE 55, SFC 21-23 & SFC 31-34)
- TRAINING (MODE 55, SFC 27-29)

According to cost report Form MH 1979, Line 13, Medi-Cal Admin. Activities Svc Functions 21-29 is for County only. However, these service functions were approved by the Department for Berkeley City, a contract provider. The Department's Audits Branch staff has reported this issue to the office within the Department that administers the MAA plan.

**Quarterly Claims**

Berkeley City submitted quarterly MAA claims to the Department totaling \$2,932,245 for the year. However, the amount reported on the year-end Medi-Cal program cost report for the MAA program was \$2,935,518 resulting in a variance is \$3,273.

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**FINDING 1 continued ...**

**Treatment Costs, Administrative Costs and Utilization Review Costs**

Further review of MAA time sheets disclosed that Berkeley City's revised working paper that support MAA costs of \$3,680,720 included costs other than MAA hours. It also included treatment cost administrative cost, utilization review cost and non-Short-Doyle Medi-cal costs.

However, the approved MAA plan did not include any administrative or utilization review costs. Thus, Treatment cost of \$1,975,451 and Administrative cost of \$1,122,325 were reclassified and included as Mode cost. Total utilization review costs were eliminated due to lack of supporting documentation that the provider performed any utilization review activities. The remaining non-Short-Doyle Medi-cal costs were reclassified to either Mode 45 or Mode 60.

**Summary**

The final audited total MAA cost of \$231,167 was based on actual MAA time sheets and was in accordance with the approved MAA plan. The final audited total MAA units are 650,700.

**AUDIT AUTHORITY**

- Title 42 Code of Federal Regulation (CFR) Section 413.13;
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2604.3;
- Cost & Financial Reporting System Fiscal Year 2003-2004
- Cost Report Policy DMH Letter Number 04-10 Dated October 19, 2004
- California Code of Regulations (CCR), Title 9, Section 640

**RECOMMENDATION**

We recommend that:

- 1) The contractor follow instructions per the DMH Letter No. 04-10, Cost Report Policy dated October 19, 2004. Under Section II J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."



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**RECOMMENDATION continued ...**

- 2) MAA costs reported on the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the SD/MC cost report be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.
- 3) Internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

The lack of compliance with these provisions could result in audit exceptions in the future.

**AUDITEE'S RESPONSE**

*Relative Value Approach*

The City of Berkeley (City) applied the relative value method to calculate Medi-Cal Administrative Activities (MAA) expenditures based on a discussion with the Chief of the Department of Mental Health's County Financial Program Support Section, Stan Johnson. Mr. Johnson indicated in a conversation with our fiscal consultant that the relative value methodology was acceptable because, at that time, Los Angeles County was already using the relative value approach for MAA based on the rate for case management services. This seemed logical to us because the concept that allows the use of relative values is that a weighting factor is applied to the units for each activity based on the resources used for the activity. Case management services do not require significant resources relative to the other activities and have the lowest rate which seemed to be the best proxy for MAA.

The State Department of Mental Health (Department) also allows legal entities to use more than just published charges or the statewide average rates for computing relative values. A legal entity may use negotiated rates to determine relative values by selecting the "Rate for Allocation" box on MH 1901 Schedule C consistent with the instructions in the cost report manual. These negotiated rates are not limited to treatment services and the Department has previously allowed legal entities to allocate costs to non-treatment services such as Mental Health Promotion and Community Client Services (non-open cases) based on County non-Medi-Cal negotiated rates. Thus, the argument that a charge must exist in

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**AUDITEE'S RESPONSE continued...**

order to use the relative value method is not consistent with the Department's own cost report manual or practices.

*Proposed Approach by State Department of Mental Health*

The Department's proposed approach is that only salaries and benefits related to staff time spent performing MAA is allowed and all other costs related to the MAA program are not allowable. This proposed approach for MAA is in conflict with existing federal regulations regarding general cost reimbursement. 42 CFR §413.5 requires that costs attributable to other patients are not borne by the program. By limiting what is allowed under MAA to staff salaries and benefits, other costs of the MAA program are shifted inappropriately to direct services. For example, under the Department's approach, rent for office space for a staff person who spent 50 percent their time performing MAA and 50 percent of their time performing direct services would be not allowed under the MAA program but would be entirely borne by direct services thereby inappropriately overstating the true costs of direct services.

Further, the Department's proposed approach is inconsistent with the MH 1982 D instructions for reporting allowable costs under the Mental Health MAA program. These instructions specify that certain costs are allowable to the extent they are (1) necessary for the proper and efficient administration of the Medicaid program, (2) reasonable, (3) related to and needed for the provision of Medi-Cal services and completion of MAA work tasks, (4) allowable under federal OMB Circular A-87 and state law, (5) allocated on an acceptable basis, and (6) in accordance with the County Based Medi-Cal Administrative Activities Provider Manual and the MAC Agreement. The proposed approach by the Department is considerably more restrictive than allowed under the MAA program which is further in conflict with the California Welfare and Institutions Code §14132.47(u) which specifies that the State should maximize Federal Financial Participation (FFP) under the MAA program.

*Conclusion*

The City does not agree with the Department's argument that relative values cannot be used as a cost finding approach for activities that do not have a published charge or statewide rate because the Department allows for the relative value approach using negotiated rates for non-treatment activities consistent with the cost report manual. Further, a representative from the Department indicated to our fiscal consultant that relative values were acceptable for cost finding of the MAA program.

However, the City did not have a negotiated rate with Alameda County for these activities and so, technically, did not have a basis for computing the relative

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**AUDITEE'S RESPONSE continued...**

values that was consistent with the cost report manual even though the Department indicated such an approach was allowable. Thus, the City accepts the finding that relative values were inappropriate given no negotiated rates existed between the City and Alameda County. However, the City does not agree with the Department's proposed approach because it is inconsistent with federal regulations and state statutes. The City will recalculate the appropriate MAA amount consistent with the MAA invoice guidelines.

**FINDING 2 – CITY OF BERKELEY CONTRACTOR  
SELF-INSURANCE COSTS**

Our review disclosed that the provider participated in a self-insurance program for workers' compensation. The Department identified \$170,752 as self-insurance expense. Among other things, Section 2162.7 of the Provider Reimbursement Manual 15-1 states, in pertinent part the following:

“Self – Insurance Fund – The provider or pool establishes a fund with a recognized independent fiduciary such as a bank, a trust company, or a private benefit administrator. In the Case of a State or local governmental provider or pool, the State in which the provider or pool is located may act as a fiduciary. The provider or pool and fiduciary must enter into a written agreement which includes all of the following elements: 1. General Legal Responsibility, 2. Control of Fund, 3. Payments by Fiduciary, 4. Termination, and 5. Reporting.”

The provider was unable to submit a fiduciary written agreement that met all the requirements mentioned above. Therefore, the self – insurance program costs were disallowed. There were no actual claims submitted to the Department in lieu of the self-insurance premium.

**AUDIT AUTHORITY**

- CMS PUB. 15-1 SEC. 2162.7

**RECOMMENDATION**

We recommend that the provider review the regulation to meet the requirements specified in this citation. Self-insurance premium identified on the provider's records should be excluded from the cost report if the applicable regulatory requirements were not met by the contractor.

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**RECOMMENDATION continued...**

The lack of compliance with these provisions will continue to result in audit exceptions in the future that will jeopardize the receipt of federal funds.

**AUDITEE'S RESPONSE**

Because the City of Berkeley is self-insured for worker's compensation and cannot document a premium payment for Mental Health personnel, actual worker's compensation claims paid have been accepted in past years to support these costs. City of Berkeley will provide said documentation for FY 03-04.

**FINDING 3 – DISCREPANCY BETWEEN THE CONTRACTOR COST REPORT AND THE COST REPORT COUNTY SUBMITTED TO THE STATE**

During our examination of the various Mode cost on Berkeley City's Cost Report, we noted a discrepancy between the Cost Report submitted by the contractor to the County and Cost Report submitted to the Department on behalf of the contractor.

During the audit, Berkeley City submitted a Cost Report to Alameda County. The Cost Report identified \$3,824,579 for Outpatient Services, \$2,935,518 for MAA Services and \$164,515 for Support Services. These amounts tied to the contractor's general ledger and other supporting documentation. However, the cost report submitted by the County to the State on behalf of the contractor reflected a reclassification of \$164,515 in Support cost to Outpatient Services. During our audit, we could not find any reason for this reclassification and an adjustment was made to correct the error.

**AUDIT AUTHORITY**

- Cost & Financial Reporting System Fiscal Year 2003-2004
- Cost Report Policy DMH Letter Number 04-10 Dated October 19, 2004

**RECOMMENDATION**

The County should report amounts reported by the Contractor on their submitted Cost Report unless the County's controller's office conducts an audit of the contract providers. The County's Auditor controller's office should submit a copy of the audit report to the State regarding its finding.

**AUDITEE'S RESPONSE**

No response from Auditee was made.

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**FINDING No. 4: BERKELEY CITY CONTRACTOR  
QUALITY ASSURANCE COSTS**

Our review disclosed that the provider did not have the policy and procedure for quality assurance/utilization review. The Provider stated that the provider was unable to locate formal policy in place during the period of audit concerning the Quality Assurance policies and procedures.

During review of MAA expenses, there was utilization review codes reflected on the MAA staff time sheets. A total of \$51,335 utilization review costs were included as MAA costs. Requested utilization review reports were not submitted by the contractor. Thus, this amount was eliminated from the cost report.

**AUDIT AUTHORITY:**

- Cost & Financial Reporting System Fiscal Year 2003-2004
- Cost Report Policy DMH Letter Number 04-10 Dated October 19, 2004

**RECOMMENDATION:**

We recommend that contract provider establish policy and procedures in accordance with the State and Federal regulations.

**AUDITEE'S RESPONSE:**

The City disputes that the Utilization Review (UR) amounts should be excluded from the City's costs. The UR activities captured by the City are not the same as those defined in Welfare and Institutions Code §5724(d) and DMH Letter 94-09 (superseded by DMH Letter 05-11). The time reported as UR in INSYST represents time spent by clinicians performing utilization review and other regulatory compliance activities.

In both Adult and Children's Services Programs, professional staff meet weekly to review charts for medical necessity and service authorization; that unauthorized or otherwise unallowable services are identified and deleted from billing; to determine that charts meet all medical records standards; and to provide oversight on general regulatory standards. Supervisors and team leaders also perform these functions on a daily basis, as needed, as part of staff performance management and Quality Improvement.

Since the City is not a Mental Health Plan, these costs are not identified separately on the cost report and should be allocated to direct services along with all other direct service costs. Thus, the City does not agree with the elimination of UR costs from the cost report.

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**AUDITEE'S RESPONSE continued...**

Mental Health Division Policy and Procedure for Utilization Management that were in effect in FY 03-04 are attached to this document.

**FINDING 5: CITY OF BERKELEY CONTRACTOR  
NO CONTRACT AGREEMENT BETWEEN CITY OF BERKELEY AND  
ALAMEDA COUNTY**

During our examination of Alameda County's Behavioral Health Care Services (BHCS) Medi-Cal contract providers units and contract maximums, Berkeley City was listed as a Medi-Cal contractor under the County. Further inquiry from County staff revealed that no written contract agreement was found between the County and Berkeley City during the period of audit and current as of the date of this audit report.

However, Berkeley City presented to Audit staff a draft contract proposal dated September 19, 1997. But, as of this date, we were unable to locate neither a Memorandum of Understanding (MOU) nor a contract agreement as far back as FY97/98 between Berkeley City and Alameda County.

In addition, we determined that there were no payments made to Berkeley City as shown on the County's general ledger. During the field review, County staff described the following relationship between the County and Berkeley City:

- BHCS and City of Berkeley are beginning work on a contract.
- BHCS acts as a "pass through" for City of Berkeley. That is – the City of Berkeley provides MH services, inputs them into the City of Berkeley reporting units in the INSYST system (which we use to track and claim client services). BHCS then does the billing to Medicare, Medi-Cal and Insurance. We also prepare client bills for them, which they review and authorize prior to them being sent to clients. When payments are received from Medicare, Medi-Cal, EPSDT, SB90 or Insurance companies, BHCS identifies the payments for City of Berkeley (based on the client's services RU) and transfers these monies to the City of Berkeley Trust Fund. The monies from the trust fund along with the relevant Remittance Advices, EOB or Approval Reports are forwarded to Berkeley.
- There are limitations on payments made by Alameda County to City of Berkeley. BHCS does not reimburse City of Berkeley for indigent client services; we only pass through revenues earned from third party payers for City of Berkeley services.
- Berkeley receives its own MHSA funding from the state (as well as participating under the BHCS MHSA plan).

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**FINDING 5 continued...**

- Berkeley receives its own Realignment funding from the state, and provides their own match to Medi-Cal
- Berkeley was receiving monies under AB2034 program
- Alameda County submits CSI data for City of Berkeley along with all other CBO and county operated sites

The Department records showed that during the period of audit, Berkeley City received AB 2034 funding in the amount of \$907,250 (Alameda did not receive a separate allocation for AB 2034).

According to historical notes, starting with FY 97-98, Berkeley City's EPSDT SGF settlement was combined with Alameda County's. There is no separate baseline for Berkeley City indicated in the source documents used for the settlement.

**AUDIT AUTHORITY**

- Cost & Financial Reporting System Fiscal Year 2003-2004
- Cost Report Policy DMH Letter Number 04-10 Dated October 19, 2004
- Section 1903(a)(1) Social Security Act

**RECOMMENDATION**

Contractors who provide services to Medi-Cal beneficiaries shall have a written contract agreement with the County. The County shall certify claims submitted to the Department for Medi-Cal reimbursement for mental health services. Federal Medicaid claiming rules require that federal funds be claimed only after services are rendered and expenditures have been made. The claim must reflect the total expenditure amount, actually paid for the services provided before federal reimbursement is claimed.

Furthermore, the County shall assure the State that required matching funds are available prior to the reimbursement of federal funds. Cost of all services must be specified in a contract agreement between the County and the contractor. The contract shall establish the contract maximum reimbursement for services provided by the contractor to Medi-Cal eligible individuals.

During our examination for all the Alameda contract providers units and Contracts, Berkeley City as a contractor did not have the contract with the County. County claimed have not signed any contracts with Berkeley City since Berkeley City had a legal entity number under Alameda County. The County claimed their jobs were to collect the cost information and the unit information from Berkeley City, file cost report for Berkeley City to the State Department of

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**RECOMMENDATION continued...**

Mental Health. When the County received money from the State and Federal, County passed it through to Berkeley City.

**AUDIT AUTHORITY**

- Cost & Financial Reporting System Fiscal Year 2003-2004
- Cost Report Policy DMH Letter Number 04-10 Dated October 19, 2004

**RECOMMENDATION**

A contract is guide for the Contract Providers to provide mental health services. A contract maximum also monitored the contract providers' expenditure. County should have contract with Berkeley City and state clear the types of services the contract provider provides and the contract maximum.

**AUDITEE'S RESPONSE:**

No response from Auditee was made.



**AUDIT ADJUSTMENTS**

| Provider  |            |      |      | ALAMEDA COUNTY  |  | Provider Number | No. of Adj.          | Fiscal Period Ended |                        |
|---|------------|------|------|---|--|-----------------|----------------------|---------------------|------------------------|
|   |            |      |      |   |  | 00001           | 111                  | June 30, 2004       |                        |
| Report Reference                                    |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  |  |                 | As Reported          | Increase (Decrease) | As Adjusted            |
| Adj. No.  | Form/ Sch. | Line | Col. |   |  |                 |                      |                     |                        |
| <u>ADJUSTMENTS TO REPORTED COSTS</u>                |            |      |      |   |  |                 |                      |                     |                        |
| 1   | MH 1960    | 8    | C    | ALLOWABLE COSTS FOR ALLOCATION  |  |                 | \$ 101,356,794       | \$ (120,030)        | \$ 101,236,764 *       |
|   |            |      |      | To eliminate VOC cost which is not a Mental Health Program.   |  |                 |                      |                     |                        |
|   |            |      |      | CMS PUB. 15-1 SEC. 2304   |  |                 |                      |                     |                        |
| 2   | MH 1960    | 8    | C    | ALLOWABLE COSTS FOR ALLOCATION  |  |                 | ** \$ 101,236,764    | \$ (30,376)         | \$ 101,206,388 *       |
|   |            |      |      | To adjust the depreciation costs to agree with the County's revised assets' useful life.  |  |                 |                      |                     |                        |
|   |            |      |      | CMS PUB. 15-1 SEC. 102, 104, 108  |  |                 |                      |                     |                        |
| 3   | MH 1960    | 8    | C    | ALLOWABLE COSTS FOR ALLOCATION  |  |                 | ** \$ 101,206,388    | \$ (194,437)        | \$ 101,011,951         |
|   |            |      |      | To adjust A-87 costs to agree with the formally approved Countywide Cost allocation Plan report dated June 4, 2004.                                   |  |                 |                      |                     |                        |
|   |            |      |      | CMS PUB. 15-1 SEC. 2304, DMH letter 90-03   |  |                 |                      |                     |                        |
| 4   | MH 1960    | 9    | 3    | SD/MC ADMINISTRATION  |  |                 | \$ 9,151,175         | \$ (9,151,175)      | \$ 0                   |
| 5   | MH 1960    | 10   | 3    | HEALTHY FAMILIES ADMINISTRATION   |  |                 | 19,315               | (19,315)            | 0                      |
| 6   | MH 1960    | 11   | 3    | NON SD/MC ADMINISTRATION  |  |                 | 4,520,896            | (4,520,896)         | 0                      |
| 7   | MH 1960    | 12   | 3    | TOTAL ADMINISTRATIVE COSTS  |  |                 | <u>\$ 13,691,386</u> |                     | <u>\$ 13,691,386 *</u> |
|   |            |      |      | To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments are made to administrative costs below. |  |                 |                      |                     |                        |
| * Balance carried forward to subsequent adjustment. |            |      |      |   |  |                 |                      |                     |                        |
| ** Balance brought forward from prior adjustment.   |            |      |      |   |  |                 |                      |                     |                        |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001   | No. of Adj.<br>111 | Fiscal Period Ended<br>June 30, 2004 |                 |
|----------------------------|---------------|------|------|--|--------------------|--------------------------------------|-----------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported     | Increase<br>(Decrease)               | As<br>Adjusted  |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |  |                    |                                      |                 |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>  |                    |                                      |                 |
| 8                          | MH 1960       | 12   | 3    | TOTAL ADMINISTRATIVE COST ** \$ 13,691,386   | \$ 13,691,386      | \$ (194,437)                         | \$ 13,496,949 * |
|                            |               |      |      | To adjust A-87 costs to agree with the formally approved Countywide<br>Cost allocation Plan report dated June 4, 2004 and reflect adjustment number 3. |                    |                                      |                 |
|                            |               |      |      | CMS PUB. 15-1 SEC. 2304, DMH letter 90-03  |                    |                                      |                 |
| 9                          | MH 1960       | 12   | 3    | TOTAL ADMINISTRATIVE COST ** \$ 13,496,949   | \$ 13,496,949      | \$ (30,376)                          | \$ 13,466,573 * |
|                            |               |      |      | To adjust depreciation cost related to administrative costs and reflect<br>adjust number 2.  |                    |                                      |                 |
|                            |               |      |      | CMS PUB. 15-1 SEC. 102, 104, 108   |                    |                                      |                 |
| 10                         | MH 1960       | 12   | 3    | TOTAL ADMINISTRATIVE COST ** \$ 13,466,573   | \$ 13,466,573      | \$ 1,371,166                         | \$ 14,837,739 * |
| 11                         | MH 1960       | 18   | 3    | MODE COSTS \$ 84,820,603   | \$ 84,820,603      | \$ (1,371,166)                       | \$ 83,449,437 * |
|                            |               |      |      | To reverse County's claimed MAA administrative cost for proper cost finding method.  |                    |                                      |                 |
|                            |               |      |      | CMS PUB. 15-1 SEC. 2304, 2300  |                    |                                      |                 |
| 12                         | MH 1960       | 12   | 3    | TOTAL ADMINISTRATIVE COST ** \$ 14,837,739   | \$ 14,837,739      | \$ (1,000,121)                       | \$ 13,837,618 * |
| 13                         | MH 1960       | 18   | 3    | MODE COSTS ** \$ 83,449,437  | \$ 83,449,437      | \$ 1,000,121                         | \$ 84,449,558 * |
|                            |               |      |      | To identify MAA Administrative Cost based on the audited MAA cost.   |                    |                                      |                 |
|                            |               |      |      | CMS PUB. 15-1 SEC. 2304  |                    |                                      |                 |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.  |                    |                                      |                 |
|                            |               |      |      | ** Balance brought forward from prior adjustment.  |                    |                                      |                 |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001   | No. of Adj.<br>111      | Fiscal Period Ended<br>June 30, 2004 |                       |
|----------------------------|---------------|------|------|--|-------------------------|--------------------------------------|-----------------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported          | Increase<br>(Decrease)               | As<br>Adjusted        |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |  |                         |                                      |                       |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>  |                         |                                      |                       |
| 14                         | MH 1960       | 9    | 3    | SD/MC ADMINISTRATION   | ** \$ 0                 | \$ 8,623,665                         | \$ 8,623,665          |
| 15                         | MH 1960       | 10   | 3    | HEALTHY FAMILIES ADMINISTRATION  | ** 0                    | 19,445                               | 19,445                |
| 16                         | MH 1960       | 11   | 3    | NON SD/MC ADMINISTRATION   | ** 0                    | 5,194,508                            | 5,194,508             |
| Info.                      | MH 1960       | 12   | 3    | TOTAL ADMINISTRATIVE COSTS   | ** \$ <u>13,837,618</u> |                                      | \$ <u>13,837,618</u>  |
|                            |               |      |      | To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on unique client count.  |                         |                                      |                       |
|                            |               |      |      | CMS PUB. 15-1 SEC. 2304  |                         |                                      |                       |
| 17                         | MH 1960       | 13   | 3    | SKILLED PROFESSIONAL MEDICAL PERSONNEL   | \$ 1,164,777            | \$ (1,164,777)                       | \$ 0                  |
| 18                         | MH 1960       | 14   | 3    | OTHER SD/MC UTILIZATION REVIEW   | 740,675                 | (740,675)                            | 0                     |
| 19                         | MH 1960       | 15   | 3    | NON-SD/MC UTILIZATION REVIEW   | 939,353                 | (939,353)                            | 0                     |
| Info.                      | MH 1960       | 16   | 3    | TOTAL UTILIZATION REVIEW COSTS   | \$ <u>2,844,805</u>     |                                      | \$ <u>2,844,805</u> * |
|                            |               |      |      | To eliminate the reported distribution of Utilization Review costs. Costs will be redistributed after adjustments to utilization review costs. |                         |                                      |                       |
| 20                         | MH 1960       | 13   | 3    | SKILLED PROFESSIONAL MEDICAL PERSONNEL   | ** \$ 0                 | \$ 1,160,242                         | \$ 1,160,242          |
| 21                         | MH 1960       | 14   | 3    | OTHER SD/MC UTILIZATION REVIEW   | ** 0                    | 741,794                              | 741,794               |
| 22                         | MH 1960       | 15   | 3    | NON-SD/MC UTILIZATION REVIEW   | ** 0                    | 942,769                              | 942,769               |
| Info.                      | MH 1960       | 16   | 3    | TOTAL UTILIZATION REVIEW COSTS   | ** \$ <u>2,844,805</u>  |                                      | \$ <u>2,844,805</u>   |
|                            |               |      |      | To reallocate total Utilization Review costs to Medi-cal Utilization Review and non-Medi-cal Utilization Review based on unique client count.  |                         |                                      |                       |
|                            |               |      |      | CMS PUB. 15-1 SEC. 2304  |                         |                                      |                       |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.  |                         |                                      |                       |
|                            |               |      |      | ** Balance brought forward from prior adjustment.  |                         |                                      |                       |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001  | No. of Adj.<br>111 | Fiscal Period Ended<br>June 30, 2004 |                |
|----------------------------|---------------|------|------|---|--------------------|--------------------------------------|----------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As<br>Reported     | Increase<br>(Decrease)               | As<br>Adjusted |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |   |                    |                                      |                |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>   |                    |                                      |                |
| 23                         | MH 1960       | 18   | 3    | MODE COSTS<br><br>To adjust mode costs to reflect adjustment number 1.  | ** \$ 84,449,558   | \$ (120,030)                         | \$ 84,329,528  |
|                            |               |      |      | <b><u>ADJUSTMENTS TO ALLOCATION OF COSTS<br/>TO MODES OF SERVICE</u></b>  |                    |                                      |                |
| 24                         | MH 1964       | 7    | A    | MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)  | \$ 9,126,156       | \$ (1,001,139)                       | \$ 8,125,017 * |
| 25                         | MH 1964       | 6    | A    | OUTREACH SERVICES (MODE 45)<br><br>To reclassify Patient Services Technician MAA cost to Outreach Services cost.                  | \$ 906,992         | \$ 1,001,139                         | \$ 1,908,131 * |
| 26                         | MH 1964       | 7    | A    | MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)  | ** \$ 8,125,017    | \$ (1,137,126)                       | \$ 6,987,891 * |
| 27                         | MH 1964       | 6    | A    | OUTREACH SERVICES (MODE 45)<br><br>To reclassify ACCESS MAA cost to Outreach Services cost.                                       | ** \$ 1,908,131    | \$ 1,137,126                         | \$ 3,045,257   |
| 28                         | MH 1964       | 7    | A    | MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)<br><br>To adjust MAA administrative cost to reflect adjustment number 10 through 13. | ** \$ 6,987,891    | \$ (371,045)                         | \$ 6,616,846   |
| 29                         | MH 1960       | 18   | C    | DIRECT SERVICES<br><br>To reflect adjustment number 23 and 28.  | \$ 84,820,603      | \$ (491,075)                         | \$ 84,329,528  |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.<br>** Balance brought forward from prior adjustment.                          |                    |                                      |                |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001  | No. of Adj.<br>111   | Fiscal Period Ended<br>June 30, 2004 |                      |
|----------------------------|---------------|------|------|---|----------------------|--------------------------------------|----------------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As<br>Reported       | Increase<br>(Decrease)               | As<br>Adjusted       |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |   |                      |                                      |                      |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>   |                      |                                      |                      |
| 30                         | MH 1964       | 9    | A    | TOTAL DIRECT SERVICES   | \$ 84,329,528        | \$ (52,901,295)                      | \$ 31,428,233        |
|                            |               |      |      | The following costs are direct allocated:   |                      |                                      |                      |
|                            |               |      |      | Audited Mode 05 Costs   | \$ 36,271,348        |                                      |                      |
|                            |               |      |      | Audited Program II  | 3,643,531            |                                      |                      |
|                            |               |      |      | Audited Mode 10-30  | 1,386,424            |                                      |                      |
|                            |               |      |      | Audited Mode 45   | 4,078,986            |                                      |                      |
|                            |               |      |      | Audited Mode 55   | 5,399,050            |                                      |                      |
|                            |               |      |      | Audited Mode 60   | 2,121,956            |                                      |                      |
|                            |               |      |      | TOTAL:  | <u>\$ 52,901,295</u> |                                      |                      |
|                            |               |      |      | To identify directly assigned allowable costs.  |                      |                                      |                      |
| 31                         | MH 1964       | 4    | A    | DAY SERVICES (MODE 10)  | \$ 9,909,071         | \$ (632,218)                         | \$ 9,276,853         |
| 32                         | MH 1964       | 5    | A    | OUTPATIENT SERVICES (MODE 15 Program 1)   | 21,455,125           | 512,188                              | 21,967,313           |
| Info.                      | TOTAL         |      |      | TOTAL   | <u>\$ 31,364,196</u> | <u>\$ (120,030)</u>                  | <u>\$ 31,244,166</u> |
|                            |               |      |      | To distribute audited Direct Services costs (Medi-Cal Modes) to<br>Day Services and Outpatient Services using the Relative Value method<br>method based on published charges. |                      |                                      |                      |
| Info.                      | MH 1964       | 2    | A    | HOSPITAL INPATIENT SERVICES (MODE 05-SFC 10-19)   | \$ 36,271,348        | \$ 0                                 | \$ 36,271,348        |
| 33                         | MH 1964       | 4    | A    | DAY SERVICES (MODE 10)  | 11,295,495           | (632,218)                            | 10,663,277           |
| 34                         | MH 1964       | 5    | A    | OUTPATIENT SERVICES (MODE 15 Program 1 + Program 2)   | 25,098,656           | 512,188                              | 25,610,844           |
| 35                         | MH 1964       | 6    | A    | OUTREACH SERVICES (MODE 45)   | 906,992              | 2,138,265                            | 3,045,257            |
| 36                         | MH 1964       | 7    | A    | MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)  | 9,126,156            | (2,509,310)                          | 6,616,846            |
| Info.                      | MH 1964       | 8    | A    | SUPPORT SERVICES (MODE 60)  | 2,121,956            | 0                                    | 2,121,956            |
| Info.                      | TOTAL         | 9    | A    | TOTAL MODE COSTS  | <u>\$ 84,820,604</u> | <u>\$ (491,074)</u>                  | <u>\$ 84,329,528</u> |
|                            |               |      |      | To reflect adjustment numbers 30 through 32.  |                      |                                      |                      |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.   |                      |                                      |                      |
|                            |               |      |      | ** Balance brought forward from prior adjustment.   |                      |                                      |                      |

# AUDIT ADJUSTMENTS

| Provider         |            |      |       | Provider Number  | No. of Adj.      | Fiscal Period Ended |                  |
|------------------|------------|------|-------|--|------------------|---------------------|------------------|
| ALAMEDA COUNTY   |            |      |       | 00001  | 111              | June 30, 2004       |                  |
| Report Reference |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS                           | As Reported      | Increase (Decrease) | As Adjusted      |
| Adj. No.         | Form/ Sch. | Line | Col.  |  |                  |                     |                  |
|                  |            |      |       | <b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS - COUNTY</u></b> |                  |                     |                  |
| Info.            | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 05-10                                   | 21,085           | 0                   | 21,085           |
| Info.            | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 05-11                                   | 61               | 0                   | 61               |
| Info.            | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 05-19                                   | 4,761            | 0                   | 4,761            |
| Info.            | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 10-20                                   | 71,635           | 0                   | 71,635           |
| Info.            | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 10-30                                   | 2,109            | 0                   | 2,109            |
| Info.            | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 10-85                                   | 3,757            | 0                   | 3,757            |
| 37               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 10-95                                   | 3,101            | 1,191               | 4,292            |
| 38               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-01                                   | 1,705,200        | (38)                | 1,705,162        |
| 39               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-10                                   | 391,620          | 52                  | 391,672          |
| 40               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-30                                   | 1,605,720        | (7)                 | 1,605,713        |
| 41               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-40                                   | 1,715,190        | (919)               | 1,714,271        |
| 42               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-50                                   | 318,300          | (34)                | 318,266          |
| 43               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-60                                   | 884,280          | (745)               | 883,535          |
| 44               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 15-70                                   | 798,780          | (25)                | 798,755          |
| Info.            |            |      |       | TOTAL UNITS  | <u>7,525,599</u> | <u>(525)</u>        | <u>7,427,532</u> |
|                  |            |      |       | To adjust total units to agree with the county's records.  |                  |                     |                  |
|                  |            |      |       | CMS PUB. 15-1 SEC.2304                                     |                  |                     |                  |
| 45               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 55                                      | 4,008,660        | (1,201,140)         | 2,807,520        |
| 46               | MH 1966A   | 2    | Total | TOTAL UNITS - MODE 45-20                                   | 1,940            | 1,201,140           | 1,203,080        |
|                  |            |      |       | To include Medi-Cal Outreach units to Outreach services.   |                  |                     |                  |
|                  |            |      |       | * Balance carried forward to subsequent adjustment.        |                  |                     |                  |
|                  |            |      |       | ** Balance brought forward from prior adjustment.          |                  |                     |                  |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001  | No. of Adj.<br>111  | Fiscal Period Ended<br>June 30, 2004 |                    |
|----------------------------|---------------|------|------|---|---------------------|--------------------------------------|--------------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As<br>Reported      | Increase<br>(Decrease)               | As<br>Adjusted     |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |   |                     |                                      |                    |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u></b>  |                     |                                      |                    |
| 47                         | MH 1966A      | 8    |      | TOTAL MEDI-CAL UNITS  | 1,740,874           | 36,409                               | 1,777,283          |
| 48                         | MH 1966A      | 8    |      | TOTAL MEDI/MEDI UNITS   | 11,369              | 544                                  | 11,913             |
| Info.                      |               |      |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | <u>1,752,243</u>    | <u>36,953</u>                        | <u>1,789,196 *</u> |
| 49                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL UNITS  | 5,953,012           | 136,643                              | 6,089,655          |
| 50                         | MH 1966A      | 8A   |      | TOTAL MEDI/MEDI UNITS   | 36,670              | (4,880)                              | 31,790             |
| Info.                      |               |      |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | <u>5,989,682</u>    | <u>131,763</u>                       | <u>6,121,445 *</u> |
|                            |               |      |      | To adjust the above mentioned settled units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated April 17, 2008 (Excluding disallowed claims <1,972>). The auditor submitted work paper of County and Contract Provider which shows the detail of the above adjustments. |                     |                                      |                    |
| 51                         | MH 1966A      | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 1,789,196        | 0                                    | 1,789,196 *        |
| 52                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 6,121,445        | (450)                                | 6,120,995 *        |
| Info.                      |               |      |      | TOTAL   | ** <u>7,910,641</u> | <u>(450)</u>                         | <u>7,910,191 *</u> |
|                            |               |      |      | To adjust the State DMH Approved Claims Report dated April 17, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.  |                     |                                      |                    |
| 53                         | MH 1966A      | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 1,789,196        | (1,298)                              | 1,787,898 *        |
| 54                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 6,120,995        | 1,703                                | 6,122,698 *        |
| Info.                      |               |      |      | TOTAL   | ** <u>7,910,191</u> | <u>405</u>                           | <u>7,910,596 *</u> |
|                            |               |      |      | To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County which shows the details of the above adjustments.   |                     |                                      |                    |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.   |                     |                                      |                    |
|                            |               |      |      | ** Balance brought forward from prior adjustment.   |                     |                                      |                    |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001  | No. of Adj.<br>111 | Fiscal Period Ended<br>June 30, 2004 |                |
|----------------------------|---------------|------|------|---|--------------------|--------------------------------------|----------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As<br>Reported     | Increase<br>(Decrease)               | As<br>Adjusted |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |   |                    |                                      |                |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u></b>  |                    |                                      |                |
| Info.                      | MH 1966A      | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 1,787,898       | 0                                    | 1,787,898 *    |
| 55                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 6,122,698       | (1,972)                              | 6,120,726 *    |
| Info.                      |               |      |      | TOTAL   | ** 7,910,596       | (1,972)                              | 7,908,624 *    |
|                            |               |      |      | To adjust the County's records SD/MC units of service/time to exclude EPSDT disallowed claims to agree with State DMH Approved Claims. The State DMH Approved Claims Report dated April 17, 2008. (Excluding disallowed claims <1,972>)                   |                    |                                      |                |
| Info.                      | MH 1966A      | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 1,787,898       | 0                                    | 1,787,898 *    |
| 56                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 6,120,726       | (450)                                | 6,120,276 *    |
| Info.                      |               |      |      | TOTAL   | ** 7,908,624       | (450)                                | 7,908,174 *    |
|                            |               |      |      | To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.  |                    |                                      |                |
| 57                         | MH 1966A      | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 1,787,898       | (197)                                | 1,787,701 *    |
| 58                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 6,120,276       | (1,802)                              | 6,118,474 *    |
| Info.                      |               |      |      | TOTAL   | ** 7,908,174       | (1,999)                              | 7,906,175 *    |
|                            |               |      |      | To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted work papers to the County which shows details of the above adjustments. |                    |                                      |                |
| 59                         | MH 1966A      | 8    |      | TOTAL MEDI-CAL UNITS  | ** 1,787,701       | (11,753)                             | 1,775,948      |
| 60                         | MH 1966A      | 8A   |      | TOTAL MEDI-CAL UNITS  | ** 6,118,474       | (33,104)                             | 6,085,370      |
| Info.                      |               |      |      | TOTAL   | ** 7,906,175       | (44,857)                             | 7,861,318      |
|                            |               |      |      | To identify Medi/Medi Crossover SD/MC units of service/time.  |                    |                                      |                |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.   |                    |                                      |                |
|                            |               |      |      | ** Balance brought forward from prior adjustment.   |                    |                                      |                |



# AUDIT ADJUSTMENTS

| Provider          |   |      |       | Provider Number                                     |  | No. of Adj. | Fiscal Period Ended |             |
|-------------------|---|------|-------|---|--|-------------|---------------------|-------------|
| ALAMEDA COUNTY    |   |      |       | 00001   |  | 111         | June 30, 2004       |             |
| Report Reference  |   |      |       | EXPLANATION OF AUDIT ADJUSTMENTS                    |  | As Reported | Increase (Decrease) | As Adjusted |
| Adj. No.          | Form/ Sch.  | Line | Col.  |   |  |             |                     |             |
| Info. 64 Info.    | MH 1966A  | 10   | TOTAL | TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03      |  | 7,475       | 0                   | 7,475 *     |
|                   | MH 1966A  | 10A  | TOTAL | TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04      |  | 33,673      | 2,036               | 35,709 *    |
|                   |   |      |       | TOTAL   |  | 41,148      | 2,036               | 43,184 *    |
|                   | To adjust the above mentioned settled units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated April 17, 2008 (Excluding disallowed claims <220>). The auditor submitted work paper of County and Contract Provider which shows the detail of the above adjustments. |      |       |   |  |             |                     |             |
| Info. 65 Info.    | MH 1966A  | 10   | TOTAL | TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **   |  | 7,475       | 0                   | 7,475 *     |
|                   | MH 1966A  | 10A  | TOTAL | TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **   |  | 35,709      | (2,255)             | 33,454 *    |
|                   |   |      |       | TOTAL **  |  | 43,184      | (2,255)             | 40,929 *    |
|                   | To adjust the Healthy Families units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County which shows the details of the above adjustments. County's records excluded disallowed claims <220>.   |      |       |   |  |             |                     |             |
| Info. Info. Info. | MH 1966A  | 10   | TOTAL | TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **   |  | 7,475       | 0                   | 7,475       |
|                   | MH 1966A  | 10A  | TOTAL | TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **   |  | 33,454      | 0                   | 33,454      |
|                   |   |      |       | TOTAL **  |  | 40,929      | 0                   | 40,929      |
|                   | To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted work papers to the County which shows details of the above adjustments.  |      |       |   |  |             |                     |             |
|                   |   |      |       | * Balance carried forward to subsequent adjustment. |  |             |                     |             |
|                   |   |      |       | ** Balance brought forward from prior adjustment.   |  |             |                     |             |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |       | Provider Number<br>00001   | No. of Adj.<br>111 | Fiscal Period Ended<br>June 30, 2004 |                |
|----------------------------|---------------|------|-------|--|--------------------|--------------------------------------|----------------|
| Report Reference           |               |      |       | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported     | Increase<br>(Decrease)               | As<br>Adjusted |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col.  |  |                    |                                      |                |
|                            |               |      |       | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u></b>   |                    |                                      |                |
| Info.                      | MH 1966A      | 10   | TOTAL | TOTAL ENHANCE UNITS 07/01/03-09/30/03  | 1,015              | 0                                    | 1,015 *        |
| 62                         | MH 1966A      | 10A  | TOTAL | TOTAL ENHANCE UNITS 10/01/03-06/30/04  | 6,041              | 475                                  | 6,516 *        |
| Info.                      |               |      |       | TOTAL  | <u>7,056</u>       | <u>475</u>                           | <u>7,531 *</u> |
|                            |               |      |       | To adjust the above mentioned settled units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated April 17, 2008 (Excluding disallowed claims <80>). The auditor submitted work paper of County and Contract Provider which shows the detail of the above adjustments. |                    |                                      |                |
| Info.                      | MH 1966A      | 10   | TOTAL | TOTAL ENHANCE UNITS 07/01/03-09/30/03 **   | 1,015              | 0                                    | 1,015 *        |
| 63                         | MH 1966A      | 10A  | TOTAL | TOTAL ENHANCE UNITS 10/01/03-06/30/04 **   | 6,516              | (555)                                | 5,961 *        |
| Info.                      |               |      |       | TOTAL **   | <u>7,531</u>       | <u>(555)</u>                         | <u>6,976 *</u> |
|                            |               |      |       | To adjust the Enhance units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County which shows the details of the above adjustments. County's records excluded disallowed claims <80>.  |                    |                                      |                |
| Info.                      | MH 1966A      | 10   | TOTAL | TOTAL ENHANCE UNITS 07/01/03-09/30/03 **   | 1,015              | 0                                    | 1,015          |
| Info.                      | MH 1966A      | 10A  | TOTAL | TOTAL ENHANCE UNITS 10/01/03-06/30/04 **   | 5,961              | 0                                    | 5,961          |
| Info.                      |               |      |       | TOTAL **   | <u>6,976</u>       | <u>0</u>                             | <u>6,976</u>   |
|                            |               |      |       | To adjust the Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted work papers to the County which shows details of the above adjustments.  |                    |                                      |                |
|                            |               |      |       | * Balance carried forward to subsequent adjustment.  |                    |                                      |                |
|                            |               |      |       | ** Balance brought forward from prior adjustment.  |                    |                                      |                |

## AUDIT ADJUSTMENTS

| Provider         |            |      |      | Provider Number   | No. of Adj.          | Fiscal Period Ended |                     |
|------------------|------------|------|------|---|----------------------|---------------------|---------------------|
| ALAMEDA COUNTY   |            |      |      | 00001   | 111                  | June 30, 2004       |                     |
| Report Reference |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As Reported          | Increase (Decrease) | As Adjusted         |
| Adj. No.         | Form/ Sch. | Line | Col. |   |                      |                     |                     |
|                  |            |      |      | <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>  |                      |                     |                     |
| 66               | MH 1966A   | 8    |      | TOTAL MEDI-CAL UNITS  | 4,638,328            | 45,634              | 4,683,962           |
| 67               | MH 1966A   | 8    |      | TOTAL MEDI/MEDI UNITS   | 15,676               | 6,677               | 22,353              |
| Info.            |            |      |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | <u>4,654,004</u>     | <u>52,311</u>       | <u>4,706,315 *</u>  |
| 68               | MH 1966A   | 8A   |      | TOTAL MEDI-CAL UNITS  | 17,551,529           | 131,433             | 17,682,962          |
| 69               | MH 1966A   | 8A   |      | TOTAL MEDI/MEDI UNITS   | 46,163               | 39,152              | 85,315              |
| Info.            |            |      |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | <u>17,597,692</u>    | <u>170,585</u>      | <u>17,768,277 *</u> |
|                  |            |      |      | To adjust the above mentioned settled units of service/time for the Contract Providers operated facilities to agree with the State DMH Approved Claims Report dated April 16, 2008 (Excluding disallowed claims <157,105>). The auditor submitted work paper of County and Contract Provider which shows the detail of the above adjustments. |                      |                     |                     |
| Info.            | MH 1966A   | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 4,706,315         | 0                   | 4,706,315 *         |
| 70               | MH 1966A   | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 17,768,277        | (3,493)             | 17,764,784 *        |
| Info.            |            |      |      | TOTAL   | ** <u>22,474,592</u> | <u>(3,493)</u>      | <u>22,471,099 *</u> |
|                  |            |      |      | To adjust the State DMH Approved Claims Report dated April 17, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.  |                      |                     |                     |
| 71               | MH 1966A   | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 4,706,315         | (3,853)             | 4,702,462 *         |
| 72               | MH 1966A   | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI   | ** 17,764,784        | 2,342               | 17,767,126 *        |
| Info.            |            |      |      | TOTAL   | ** <u>22,471,099</u> | <u>(1,511)</u>      | <u>22,469,588 *</u> |
|                  |            |      |      | To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County which shows the details of the above adjustments.   |                      |                     |                     |
|                  |            |      |      | * Balance carried forward to subsequent adjustment.   |                      |                     |                     |
|                  |            |      |      | ** Balance brought forward from prior adjustment.   |                      |                     |                     |

AUDIT ADJUSTMENTS

| Provider  |            |      |      | ALAMEDA COUNTY                   |    | Provider Number   | No. of Adj.      | Fiscal Period Ended |             |
|---|------------|------|------|----------------------------------|----|-------------------|------------------|---------------------|-------------|
|   |            |      |      |                                  |    | 00001             | 111              | June 30, 2004       |             |
| Report Reference  |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS |    |                   | As Reported      | Increase (Decrease) | As Adjusted |
| Adj. No.  | Form/ Sch. | Line | Col. |                                  |    |                   |                  |                     |             |
| <b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>  |            |      |      |                                  |    |                   |                  |                     |             |
| 73  | MH 1966A   | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI    | ** | 4,702,462         | 0                | 4,702,462           | *           |
| 74  | MH 1966A   | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI    | ** | 17,767,126        | (157,105)        | 17,610,021          | *           |
| Info.   |            |      |      | TOTAL                            | ** | <u>22,469,588</u> | <u>(157,105)</u> | <u>22,312,483</u>   | *           |
| To adjust the County's records SD/MC units of service/time to exclude EPSDT disallowed claims to agree with State DMH Approved Claims. The State DMH Approved Claims Report dated April 17, 2008. (Excluding disallowed claims <157,105>)                 |            |      |      |                                  |    |                   |                  |                     |             |
| 75  | MH 1966A   | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI    | ** | 4,702,462         | 0                | 4,702,462           | *           |
| 76  | MH 1966A   | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI    | ** | 17,610,021        | (3,116)          | 17,606,905          | *           |
| Info.   |            |      |      | TOTAL                            | ** | <u>22,312,483</u> | <u>(3,116)</u>   | <u>22,309,367</u>   | *           |
| To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.  |            |      |      |                                  |    |                   |                  |                     |             |
| 77  | MH 1966A   | 8    |      | TOTAL MEDI-CAL PLUS MEDI/MEDI    | ** | 4,702,462         | (848)            | 4,701,614           | *           |
| 78  | MH 1966A   | 8A   |      | TOTAL MEDI-CAL PLUS MEDI/MEDI    | ** | 17,606,905        | (9,337)          | 17,597,568          | *           |
| Info.   |            |      |      | TOTAL                            | ** | <u>22,309,367</u> | <u>(10,185)</u>  | <u>22,299,182</u>   | *           |
| To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted work papers to the County which shows details of the above adjustments. |            |      |      |                                  |    |                   |                  |                     |             |
| * Balance carried forward to subsequent adjustment.   |            |      |      |                                  |    |                   |                  |                     |             |
| ** Balance brought forward from prior adjustment.   |            |      |      |                                  |    |                   |                  |                     |             |

## AUDIT ADJUSTMENTS

| Provider   |            |      |       | ALAMEDA COUNTY                   |    | Provider Number | No. of Adj. | Fiscal Period Ended |              |
|--|------------|------|-------|----------------------------------|----|-----------------|-------------|---------------------|--------------|
|  |            |      |       |                                  |    | 00001           | 111         | June 30, 2004       |              |
| Report Reference   |            |      |       | EXPLANATION OF AUDIT ADJUSTMENTS |    |                 | As Reported | Increase (Decrease) | As Adjusted  |
| Adj. No.   | Form/ Sch. | Line | Col.  |                                  |    |                 |             |                     |              |
| <u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>  |            |      |       |                                  |    |                 |             |                     |              |
| 79   | MH 1966A   | 8    |       | TOTAL MEDI-CAL UNITS             | ** | 4,701,614       |             | (7,190)             | 4,694,424 *  |
| 80   | MH 1966A   | 8A   |       | TOTAL MEDI-CAL UNITS             | ** | 17,597,568      |             | (19,240)            | 17,578,328 * |
| Info.  |            |      |       | TOTAL                            | ** | 22,299,182      |             | (26,430)            | 22,272,752 * |
| To identify Medi/Medi Crossover SD/MC units of service/time.   |            |      |       |                                  |    |                 |             |                     |              |
| 81   | MH 1966A   | 8    |       | TOTAL MEDI-CAL UNITS             | ** | 4,694,424       |             | (17,128)            | 4,677,296    |
| 82   | MH 1966A   | 8A   |       | TOTAL MEDI-CAL UNITS             | ** | 17,578,328      |             | (52,281)            | 17,526,047   |
| Info.  |            |      |       | TOTAL                            | ** | 22,272,752      |             | (69,409)            | 22,203,343   |
| To adjust Medi-cal units that exceed total units.  |            |      |       |                                  |    |                 |             |                     |              |
| Info.  | MH 1966A   | 10   | TOTAL | TOTAL ENHANCE CHILDREN UNITS     |    | 1,608           |             | 0                   | 1,608 *      |
| 83   | MH 1966A   | 10A  | TOTAL | TOTAL ENHANCE CHILDREN UNITS     |    | 8,923           |             | 1,762               | 10,685 *     |
| To adjust Enhance Children units to agree with the State Department of Mental Health Summary of Approved claims.                             |            |      |       |                                  |    |                 |             |                     |              |
| Info.  | MH 1966A   | 10   | TOTAL | TOTAL ENHANCE CHILDREN UNITS     | ** | 1,608           |             | 0                   | 1,608 *      |
| 84   | MH 1966A   | 10A  | TOTAL | TOTAL ENHANCE CHILDREN UNITS     | ** | 10,685          |             | (552)               | 10,133 *     |
| To adjust Enhance Children units to agree with the County's record.  |            |      |       |                                  |    |                 |             |                     |              |
| Info.  | MH 1966A   | 10   | TOTAL | TOTAL ENHANCE CHILDREN UNITS     | ** | 1,608           |             | 0                   | 1,608        |
| Info.  | MH 1966A   | 10A  | TOTAL | TOTAL ENHANCE CHILDREN UNITS     | ** | 10,133          |             | 0                   | 10,133       |
| To adjust Enhance Children units to the lesser of the State Department of Mental Health Summary of Approved Claims report or County records. |            |      |       |                                  |    |                 |             |                     |              |
| * Balance carried forward to subsequent adjustment.  |            |      |       |                                  |    |                 |             |                     |              |
| ** Balance brought forward from prior adjustment.  |            |      |       |                                  |    |                 |             |                     |              |

## AUDIT ADJUSTMENTS

| Provider   |                      |      |       | ALAMEDA COUNTY  |                   | Provider Number | No. of Adj.    | Fiscal Period Ended |             |
|--|----------------------|------|-------|---|-------------------|-----------------|----------------|---------------------|-------------|
|  |                      |      |       |   |                   | 00001           | 111            | June 30, 2004       |             |
| Report Reference   |                      |      |       | EXPLANATION OF AUDIT ADJUSTMENTS                              |                   |                 | As Reported    | Increase (Decrease) | As Adjusted |
| Adj. No.   | Form/ Sch.           | Line | Col.  |   |                   |                 |                |                     |             |
| <u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>  |                      |      |       |   |                   |                 |                |                     |             |
| Info. 85   | MH 1966A<br>MH 1966A | 10   | TOTAL | TOTAL HEALTHY FAMILIES UNITS                                  | 07/01/03-09/30/03 | 5,792           | 0              | 5,792 *             |             |
|  |                      | 10A  | TOTAL | TOTAL HEALTHY FAMILIES UNITS                                  | 10/01/03-06/30/04 | 19,118          | 3,743          | 22,861 *            |             |
| To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved claims.   |                      |      |       |   |                   |                 |                |                     |             |
| Info. 86   | MH 1966A<br>MH 1966A | 10   | TOTAL | TOTAL HEALTHY FAMILIES UNITS                                  | 07/01/03-09/30/03 | 5,792           | 0              | 5,792 *             |             |
|  |                      | 10A  | TOTAL | TOTAL HEALTHY FAMILIES UNITS                                  | 10/01/03-06/30/04 | 22,861          | (3,610)        | 19,251 *            |             |
| To adjust Healthy Families units to agree with the County's record.  |                      |      |       |   |                   |                 |                |                     |             |
| Info. 87   | MH 1966A<br>MH 1966A | 10   | TOTAL | TOTAL HEALTHY FAMILIES UNITS                                  | 07/01/03-09/30/03 | 5,792           | 0              | 5,792               |             |
|  |                      | 10A  | TOTAL | TOTAL HEALTHY FAMILIES UNITS                                  | 10/01/03-06/30/04 | 19,251          | (140)          | 19,111              |             |
| To adjust Healthy Families units to the lesser of the State Department of Mental Health Summary of Approved Claims report or County records.               |                      |      |       |   |                   |                 |                |                     |             |
| <u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY</u>   |                      |      |       |   |                   |                 |                |                     |             |
| 88   | MH 1968              | 28   | TOTAL | PATIENT AND OTHER PAYOR REVENUES                              | 07/01/03-09/30/03 | \$ 671,300      | \$ (114,546)   | \$ 556,754          |             |
| 89   | MH 1968              | 28A  | TOTAL | PATIENT AND OTHER PAYOR REVENUES                              | 10/01/03-06/30/04 | \$ 1,610,573    | \$ 592,996     | \$ 2,203,569        |             |
| To adjust patient and other payor revenues to agree with County records.   |                      |      |       |   |                   |                 |                |                     |             |
| <u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>  |                      |      |       |   |                   |                 |                |                     |             |
| 90   | MH 1979              | 2    | D     | CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT |                   | \$ 62,504,910   | \$ (1,144,989) | \$ 61,359,921       |             |
| To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time. |                      |      |       |   |                   |                 |                |                     |             |
| * Balance carried forward to subsequent adjustment.  |                      |      |       |   |                   |                 |                |                     |             |
| ** Balance brought forward from prior adjustment.  |                      |      |       |   |                   |                 |                |                     |             |

## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001  | No. of Adj.<br>111   | Fiscal Period Ended<br>June 30, 2004 |                      |
|----------------------------|---------------|------|------|---|----------------------|--------------------------------------|----------------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  | As<br>Reported       | Increase<br>(Decrease)               | As<br>Adjusted       |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |   |                      |                                      |                      |
|                            |               |      |      | <b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>  |                      |                                      |                      |
| 91                         | MH 1979       | 16   | C    | SD/MC NET REIMBURSEMENT FOR DIRECT SERV 07/01/03 - 09/30/03   | \$ 6,733,295         | (43,958)                             | \$ 6,689,337         |
| 92                         | MH 1979       | 16A  | C    | SD/MC NET REIMBURSEMENT FOR DIRECT SERV 10/01/03 - 06/30/04   | 23,768,652           | (1,147,317)                          | 22,621,335           |
| Info.                      | MH 1979       | 17   | C    | ENHANCED SD/MC NET REIMB. (CHILDREN) 07/01/03 - 09/30/03  | 1,558                | 0                                    | 1,558                |
| 93                         | MH 1979       | 17A  | C    | ENHANCED SD/MC NET REIMB. (CHILDREN) 10/01/03 - 06/30/04  | 8,842                | (189)                                | 8,653                |
| Info.                      | MH 1979       | 24   | C    | ENHANCED SD/MC NET REIMB. (REFUGEES)  | 304                  | 0                                    | 304                  |
| Info.                      | MH 1979       | 24   | C    | HEALTHY FAMILIES NET REIMBURSEMENT 07/01/03 - 09/30/03  | 17,914               | 0                                    | 17,914               |
| 94                         | MH 1979       | 24A  | C    | HEALTHY FAMILIES NET REIMBURSEMENT 10/01/03 - 06/30/04  | 76,386               | 1,148                                | 77,534               |
|                            |               |      |      | TOTAL   | <u>\$ 30,606,951</u> | <u>(1,190,316)</u>                   | <u>\$ 29,416,635</u> |
|                            |               |      |      | To adjust Total Gross Cost Reimbursement to reflect the result of the adjustments made to costs and units of service/time.        |                      |                                      |                      |
| 95                         | MH1979        | 23   | J    | TOTAL SD/MC REIMBURSEMENT - FFP - COUNTY  | \$ 26,233,249        | \$ (2,156,058)                       | \$ 24,077,191        |
|                            |               |      |      | To adjust Total SD/MC Reimbursement to reflect the results of the adjustments made to costs and units of service/time.            |                      |                                      |                      |
| 96                         | MH1979        | 27   | J    | TOTAL SD/MC REIMBURSEMENT - HEALTHY FAMILIES FFP - COUNTY   | \$ 73,850            | \$ 830                               | \$ 74,680            |
|                            |               |      |      | To adjust Total Healthy Families Reimbursement to reflect the results of the adjustments made to costs and units of service/time. |                      |                                      |                      |
| 97                         | MH 1979       |      |      | TOTAL SD/MC AND HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY   | \$ 26,307,099        | \$ (2,155,228)                       | \$ 24,151,871 *      |
|                            |               |      |      | To adjust SD/MC and Healthy Families in conjunction with adjustment number 95 and 96.   |                      |                                      |                      |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.   |                      |                                      |                      |
|                            |               |      |      | ** Balance brought forward from prior adjustment.   |                      |                                      |                      |

AUDIT ADJUSTMENTS

| Provider         |            |      |      | Provider Number   |               | No. of Adj.   | Fiscal Period Ended |                 |
|------------------|------------|------|------|---|---------------|---------------|---------------------|-----------------|
| ALAMEDA COUNTY   |            |      |      | 00001   |               | 111           | June 30, 2004       |                 |
| Report Reference |            |      |      | EXPLANATION OF AUDIT ADJUSTMENTS  |               | As Reported   | Increase (Decrease) | As Adjusted     |
| Adj. No.         | Form/ Sch. | Line | Col. |   |               |               |                     |                 |
| 98               | SCH 1      |      |      | <u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>   |               | \$ 24,151,871 | \$ 30,735,447       | \$ 54,887,318 * |
|                  |            |      |      | TOTAL SD/MC REIMBURSEMENT **  |               |               |                     |                 |
|                  |            |      |      | To adjust total SD/MC reimbursement for contract providers as a result of adjustments to SD/MC units            |               |               |                     |                 |
|                  |            |      |      | Per Final Settlement  | \$ 32,952,449 |               |                     |                 |
|                  |            |      |      | Adjustment  | (2,217,002)   |               |                     |                 |
| 99               | SCH 1      |      |      | Per Audit   | \$ 30,735,447 | \$ 54,887,318 | \$ 84,225           | \$ 54,971,543   |
|                  |            |      |      | TOTAL SD/MC AND HEALTHY FAMILIES REIMBURSEMENT **   |               |               |                     |                 |
|                  |            |      |      | To adjust total Healthy Families reimbursement for contract providers as a result of adjustments to SD/MC units |               |               |                     |                 |
|                  |            |      |      | Per Final Settlement  | \$ 86,970     |               |                     |                 |
|                  |            |      |      | Adjustment  | (2,745)       |               |                     |                 |
|                  |            |      |      | Per Audit   | \$ 84,225     |               |                     |                 |
|                  |            |      |      | * Balance carried forward to subsequent adjustment.   |               |               |                     |                 |
|                  |            |      |      | ** Balance brought forward from prior adjustment.   |               |               |                     |                 |



## AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001   | No. of Adj.<br>111 | Fiscal Period Ended<br>June 30, 2004 |                 |
|----------------------------|---------------|------|------|--|--------------------|--------------------------------------|-----------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported     | Increase<br>(Decrease)               | As<br>Adjusted  |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |  |                    |                                      |                 |
|                            |               |      |      | <b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>  |                    |                                      |                 |
| 100                        | SCH 4         | 1    | 3    | SD/MC ACTUALS<br><br>To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the Count Programs and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.   | \$ 75,919,786      | (1,776,223)                          | 74,143,563      |
| 101                        | SCH 4         | 2    | 3    | TOTAL SD/MC CLAIMS   | \$ 73,811,927      | \$ (320,095)                         | \$ 73,491,832 * |
| 102                        | SCH 4         | 4    | 3    | EPSDT CLAIMS<br><br>To adjust total SD/MC claims and EPSDT claims to include the results of the Departments' audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.        | \$ 43,106,215      | \$ (320,095)                         | \$ 42,786,120 * |
| 103                        | SCH 4         | 2    | 3    | TOTAL SD/MC CLAIMS   | ** \$ 73,491,832   | \$ 320,095                           | \$ 73,811,927 * |
| 104                        | SCH 4         | 4    | 3    | EPSDT CLAIMS<br><br>To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 101 and 102 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 105 and 106 below.   | ** \$ 42,786,120   | \$ 320,095                           | \$ 43,106,215 * |
| 105                        | SCH 4         | 2    | 3    | TOTAL SD/MC CLAIMS   | ** \$ 73,811,927   | \$ (225,224)                         | \$ 73,586,703   |
| 106                        | SCH 4         | 4    | 3    | EPSDT CLAIMS<br><br>To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment. | ** \$ 43,106,215   | \$ (225,224)                         | \$ 42,880,991   |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.  |                    |                                      |                 |
|                            |               |      |      | ** Balance brought forward from prior adjustment.  |                    |                                      |                 |

AUDIT ADJUSTMENTS

| Provider<br>ALAMEDA COUNTY |               |      |      | Provider Number<br>00001   | No. of Adj.<br>111 | Fiscal Period Ended<br>June 30, 2004 |                 |
|----------------------------|---------------|------|------|--|--------------------|--------------------------------------|-----------------|
| Report Reference           |               |      |      | EXPLANATION OF AUDIT ADJUSTMENTS   | As<br>Reported     | Increase<br>(Decrease)               | As<br>Adjusted  |
| Adj.<br>No.                | Form/<br>Sch. | Line | Col. |  |                    |                                      |                 |
|                            |               |      |      | <b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>  |                    |                                      |                 |
| 107                        | SCH 4         | 10   | 3    | NET COST SETTLEMENT AMOUNT<br><br>To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.  | \$ 17,181,592      | \$ (475,849)                         | \$ 16,705,743   |
| 108                        | SCH 4         | 11   | 3    | STATE GENERAL FUND DISTRIBUTION<br><br>To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment. | \$ 17,181,592      | \$ (112,513)                         | \$ 17,069,079 * |
| 109                        | SCH 4         | 11   | 3    | STATE GENERAL FUND DISTRIBUTION<br><br>To adjust State General fund Distribution to reverse the original SGF recoupment included in adjustment 108 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 110 below.  | ** \$ 17,069,079   | \$ 112,513                           | \$ 17,181,592 * |
| 110                        | SCH 4         | 11   | 3    | STATE GENERAL FUND DISTRIBUTION<br><br>To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final reported dated March 3, 2008.  | ** \$ 17,181,592   | \$ (79,166)                          | 17,102,426 *    |
| 111                        | SCH 4         |      | 3    | STATE GENERAL FUND DISTRIBUTION<br><br>To adjust audited State General Funds to agree with adjustment 107 and 110.   | ** \$ 17,102,426   | \$ (396.683)                         | \$ 16,705,743   |
|                            |               |      |      | Adj. 107 (\$475,849)<br>Adj. 110 \$79,166<br>Amount Due State <u>(\$396,683)</u>   |                    |                                      |                 |
|                            |               |      |      | * Balance carried forward to subsequent adjustment.<br>** Balance brought forward from prior adjustment.   |                    |                                      |                 |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY

County Code: 01

| Legal Entity: ALAMEDA COUNTY |  | A                     | B             | C             |
|------------------------------|--|-----------------------|---------------|---------------|
| Legal Entity Number: 00001   |  | Salaries and Benefits | Other         | Total Costs   |
| 1                            | Mental Health Expenditures                         | 35,187,752            | 126,637,145   | 161,824,897   |
| 2                            | Encumbrances                                       |                       |               |               |
| 3                            | Less: Payments to Contract Providers (County Only) |                       | (101,416,673) | (101,416,673) |
| 4                            | Other Adjustments from MH 1962                     | 735,880               | (5,223,671)   | (4,487,791)   |
| 5                            | Total Costs Before Medi-Cal Adjustments            | 35,923,632            | 19,996,801    | 55,920,433    |
| 6                            | Medi-Cal Adjustments from MH 1961                  | (526,393)             | 45,617,911    | 45,091,518    |
| 7                            | Managed Care Consolidation (County Only)           |                       |               |               |
| 8                            | Allowable Costs for Allocation                     |                       |               | 101,011,951   |
|                              | Administrative Costs (County Only)                 |                       |               |               |
| 9                            | SD/MC Administration                               |                       |               | 8,623,665     |
| 10                           | Healthy Families Administration                    |                       |               | 19,445        |
| 11                           | Non-SD/MC Administration                           |                       |               | 5,194,508     |
| 12                           | Total Administrative Costs                         |                       |               | 13,837,618    |
|                              | Utilization Review Costs (County Only)             |                       |               |               |
| 13                           | Skilled Professional Medical Personnel             |                       |               | 1,160,242     |
| 14                           | Other SD/MC Utilization Review                     |                       |               | 741,794       |
| 15                           | Non-SD/MC Utilization Review                       |                       |               | 942,769       |
| 16                           | Total Utilization Review Costs                     |                       |               | 2,844,805     |
| 17                           | Research and Evaluation (County Only)              |                       |               |               |
| 18                           | Mode Costs (Direct Service and MAA)                |                       |               | 84,329,528    |
| 19                           | Total Costs - Lines 9 through 18                   |                       |               | 101,011,951   |

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**MEDI-CAL ADJUSTMENTS TO COSTS**  
**MH 1961 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: ALAMEDA COUNTY  
County Code: 01

| Legal Entity: ALAMEDA COUNTY |                                   | A                     | B           | C                 |
|------------------------------|-----------------------------------|-----------------------|-------------|-------------------|
| Legal Entity Number: 00001   |                                   | Salaries and Benefits | Other       | Total Adjustments |
| 1                            | JGP Inclusion TBA 12              |                       | 46,419,261  | 46,419,261        |
| 2                            | Inclusions - Admin TBA 02         |                       | 2,023,382   | 2,023,382         |
| 3                            | Inclusions - CSOC TBA 02          |                       | 289,953     | 289,953           |
| 4                            | Inclusion - Phase II TBA 02       |                       | 3,643,531   | 3,643,531         |
| 5                            | Inclusions ACMC cost TBA 02       |                       | 12,614      | 12,614            |
| 6                            | Inclusions - IP Child TBA 02      |                       | 52,730      | 52,730            |
| 7                            | Exclude Credits to Revenue TBA 01 |                       | 6,521,092   | 6,521,092         |
| 8                            | TBA16 & 17                        |                       | 1,815,969   | 1,815,969         |
| 9                            | Depreciation Expense TBA 11       |                       | 739,449     | 739,449           |
| 10                           | Leasehold Adjustment TBA 13       |                       | (658,899)   | (658,899)         |
| 11                           | Exlusion TBA 01                   |                       | (1,059,995) | (1,059,995)       |
| 12                           | Exlusion TBA 01                   |                       | (1,304,901) | (1,304,901)       |
| 13                           | Admin Exclusion TBA 01            | (61,566)              | (251)       | (61,817)          |
| 14                           | Exclusion - AOD TBA 01            |                       | (592,636)   | (592,636)         |
| 15                           | Exclusion - MH TBA 01             |                       | (532,588)   | (532,588)         |
| 16                           | Exclusion - Misc TBA 01           | (464,827)             | (245,218)   | (710,045)         |
| 17                           | State Exclusion TBA 01            |                       | (2,229,944) | (2,229,944)       |
| 18                           | State Exclusion TBA 01 593 & 594  |                       | (9,275,361) | (9,275,361)       |
| 19                           | Unallocated Exclusion             |                       | (277)       | (277)             |
| 20                           | <b>Total Adjustments</b>          | (526,393)             | 45,617,911  | 45,091,518        |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY

County Code: 01

| Legal Entity: ALAMEDA COUNTY |   | A                        | B           | C                    |
|------------------------------|---|--------------------------|-------------|----------------------|
| Legal Entity Number: 00001   |   | Salaries<br>and Benefits | Other       | Total<br>Adjustments |
| 1                            | Contract Employee Reallocation TBA 04               | 2,254,663                | (2,254,663) |                      |
| 2                            | AOD Reallocation TBA 08: Org 597, 602, 603, 950 AOD | (1,427,764)              | (1,524,506) | (2,952,270)          |
| 3                            | AOD Reallocation TBA 03                             | (184,862)                | (997,257)   | (1,182,119)          |
| 4                            | AOD Reallocation tBA 06, 10, 14                     |                          | (102,402)   | (102,402)            |
| 5                            | Sal & Ben Reallocation TBA 07                       | 93,843                   |             | 93,843               |
| 6                            |   |                          |             |                      |
| 7                            | AUDIT ADJUSTMENTS:                                  |                          |             |                      |
| 8                            |   |                          |             |                      |
| 9                            | To eliminate VOC cost which                         |                          |             |                      |
| 10                           | is not a Mental Health Program.                     |                          | (120,030)   | (120,030)            |
| 11                           |   |                          |             |                      |
| 12                           | To adjust A-87 to agree with Countywide Cost        |                          |             |                      |
| 13                           | Allocation Plan                                     |                          | (194,437)   | (194,437)            |
| 14                           |   |                          |             |                      |
| 15                           | To adjust depreciation cost                         |                          | (30,376)    | (30,376)             |
| 16                           |   |                          |             |                      |
| 17                           |   |                          |             |                      |
| 18                           |   |                          |             |                      |
| 19                           |   |                          |             |                      |
| 20                           | <b>Total Adjustments</b>                            | 735,880                  | (5,223,671) | (4,487,791)          |

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: ALAMEDA COUNTY  
County Code: 01

| Legal Entity: ALAMEDA COUNTY |   | A              |
|------------------------------|---|----------------|
| Legal Entity Number: 00001   |   | Total<br>Costs |
| 1                            | Mode Costs (Direct Service and MAA) from MH 1960    | 84,329,528     |
|                              | <b>Modes</b>  |                |
| 2                            | Hospital Inpatient Services (Mode 05-SFC 10-19)     | 36,271,348     |
| 3                            | Other 24 Hour Services (Mode 05-All Other SFC)      |                |
| 4                            | Day Services (Mode 10)                              | 10,663,277     |
| 5                            | Outpatient Services (Mode 15 Program 1 + Program 2) | 25,610,844     |
| 6                            | Outreach Services (Mode 45)                         | 3,045,257      |
| 7                            | Medi-Cal Administrative Activities (Mode 55)        | 6,616,846      |
| 8                            | Support Services (Mode 60)                          | 2,121,956      |
| 9                            | Total - Lines 2 through 8                           | 84,329,528     |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

|   |   |                     |            |            |  |          |  |           |   |
|---|---|---------------------|------------|------------|--|----------|--|-----------|---|
| County: ALAMEDA COUNTY                    |   | CR                  |            | CR         |  | CR       |  |           |   |
| County Code: 01                           |   |                     |            |            |  |          |  |           |   |
| Legal Entity: ALAMEDA COUNTY              |   | A                   |            | B          |  | C        |  | D         |   |
| Legal Entity Number: 00001                |   |                     |            | Service    |  | Service  |  | Service   |   |
| Mode: 05 - Hospital Inpatient (SFC 10-19) |   | Mode Total          |            | Function   |  | Function |  | Function  |   |
|   |   |                     |            | 10         |  | 11       |  | 19        |   |
| 1   | Allocation Percentage                         | 100.00%             |            | 81.46%     |  | 0.15%    |  | 18.39%    |   |
| 2   | Total Units                                   |                     |            | 21,085     |  | 61       |  | 4,761     |   |
| 3   | Gross Cost                                    | 36,271,348          |            | 29,547,148 |  | 52,730   |  | 6,671,470 |   |
| 4   | Cost per Unit                                 |                     |            | 1,401.33   |  | 864.43   |  | 1,401.27  |   |
| 5   | SMA per Unit                                  |                     |            | 873.40     |  | 873.40   |  | 236.78    |   |
| 6   | Published Charge per Unit                     |                     |            | 1,045.39   |  | 1,045.39 |  | 1,045.39  |   |
| 7   | Negotiated Rate / Cost per Unit               |                     |            |            |  |          |  |           |   |
| 8   | Medi-Cal Units                                | 07/01/03 - 09/30/03 |            | 2,451      |  |          |  | 548       |   |
| 8A  |   | 10/01/03 - 06/30/04 |            | 7,930      |  |          |  | 2,719     |   |
| 9   | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03 |            | 1,043      |  |          |  |           |   |
| 9A  |   | 10/01/03 - 06/30/04 |            | 3,000      |  |          |  |           |   |
| 10  | Enhanced SD/MC (Children) Units               | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 10A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 10B                                       | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 11  | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 11A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 12  | Non-Medi-Cal Units                            |                     |            | 6,661      |  | 61       |  | 1,494     |   |
| 13  | Medi-Cal Costs                                | 07/01/03 - 09/30/03 | 3,853,025  | 3,434,672  |  |          |  | 418,353   | * |
| 13A                                       |   | 10/01/03 - 06/30/04 | 13,091,968 | 11,112,586 |  |          |  | 1,979,382 | * |
| 14  | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 | 2,559,057  | 2,140,703  |  |          |  | 418,353   | * |
| 14A                                       |   | 10/01/03 - 06/30/04 | 8,905,444  | 6,926,062  |  |          |  | 1,979,382 | * |
| 15  | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 | 2,980,604  | 2,562,251  |  |          |  | 418,353   | * |
| 15A                                       |   | 10/01/03 - 06/30/04 | 10,269,324 | 8,289,943  |  |          |  | 1,979,382 | * |
| 16  | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 16A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 17  | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03 | 1,461,592  | 1,461,592  |  |          |  |           |   |
| 17A                                       |   | 10/01/03 - 06/30/04 | 4,204,005  | 4,204,005  |  |          |  |           |   |
| 18  | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03 | 910,956    | 910,956    |  |          |  |           |   |
| 18A                                       |   | 10/01/03 - 06/30/04 | 2,620,200  | 2,620,200  |  |          |  |           |   |
| 19  | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 | 1,090,342  | 1,090,342  |  |          |  |           |   |
| 19A                                       |   | 10/01/03 - 06/30/04 | 3,136,170  | 3,136,170  |  |          |  |           |   |
| 20  | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 20A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 21  | Enhanced SD/MC (Children) Costs               | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 21A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 22  | Enhanced SD/MC (Children) SMA Upper Limits    | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 22A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 23  | Enhanced SD/MC (Children) Published Charges   | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 23A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 24  | Enhanced SD/MC (Children) Negotiated Rates    | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 24A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 25  | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 26  | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 27  | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 28  | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 29  | Healthy Families Costs                        | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 29A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 30  | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 30A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 31  | Healthy Families Published Charges            | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 31A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 32  | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03 |            |            |  |          |  |           |   |
| 32A                                       |   | 10/01/03 - 06/30/04 |            |            |  |          |  |           |   |
| 33  | Non-Medi-Cal Costs                            |                     | 13,660,757 | 9,334,292  |  | 52,730   |  | 4,273,735 |   |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01

| Legal Entity: ALAMEDA COUNTY |   | A                   | CR               | CR               | CR               | CR               | F                | G                |
|------------------------------|---|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00001   |   | Mode Total          | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 10 - Day Services      |   |                     |                  |                  |                  |                  |                  |                  |
| 1                            | Allocation Percentage                         | 100.00%             | 20               | 30               | 85               | 95               |                  |                  |
| 2                            | Total Units                                   |                     | 75.34%           | 13.00%           | 7.00%            | 4.65%            |                  |                  |
| 3                            | Gross Cost                                    | 10,663,277          | 8,034,122        | 1,386,424        | 746,673          | 496,058          |                  |                  |
| 4                            | Cost per Unit                                 |                     | 112.15           | 657.38           | 198.74           | 115.58           |                  |                  |
| 5                            | SMA per Unit                                  |                     | 85.68            |                  | 183.46           | 118.94           |                  |                  |
| 6                            | Published Charge per Unit                     |                     | 124.15           |                  | 220.00           | 127.94           |                  |                  |
| 7                            | Negotiated Rate / Cost per Unit               |                     |                  |                  |                  |                  |                  |                  |
| 8                            | Medi-Cal Units                                | 07/01/03 - 09/30/03 | 7,159            |                  | 481              | 2                |                  |                  |
| 8A                           |   | 10/01/03 - 06/30/04 | 26,653           |                  | 2,319            | 137              |                  |                  |
| 9                            | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 9A                           |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 10                           | Enhanced SD/MC (Children) Units               | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10A                          |   | 10/01/03 - 06/30/04 | 20               |                  | 1                |                  |                  |                  |
| 10B                          | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 11                           | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03 |                  |                  |                  | 23               |                  |                  |
| 11A                          |   | 10/01/03 - 06/30/04 |                  |                  | 33               | 9                |                  |                  |
| 12                           | Non-Medi-Cal Units                            |                     | 37,803           | 2,109            | 923              | 4,121            |                  |                  |
| 13                           | Medi-Cal Costs                                | 07/01/03 - 09/30/03 | 898,733          | 802,908          | 95,595           | 231              |                  |                  |
| 13A                          |   | 10/01/03 - 06/30/04 | 3,465,946        | 2,989,229        | 460,882          | 15,834           |                  |                  |
| 14                           | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 | 701,865          | 613,383          | 88,244           | 238              |                  |                  |
| 14A                          |   | 10/01/03 - 06/30/04 | 2,725,368        | 2,283,629        | 425,444          | 16,295           |                  |                  |
| 15                           | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 | 994,866          | 888,790          | 105,820          | 256              |                  |                  |
| 15A                          |   | 10/01/03 - 06/30/04 | 3,836,678        | 3,308,970        | 510,180          | 17,528           |                  |                  |
| 16                           | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 16A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 17                           | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 17A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 18                           | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 18A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 19                           | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 19A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 20                           | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 20A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 21                           | Enhanced SD/MC Costs                          | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 21A                          |   | 10/01/03 - 06/30/04 | 2,442            | 2,243            | 199              |                  |                  |                  |
| 22                           | Enhanced SD/MC SMA Upper Limits               | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 22A                          |   | 10/01/03 - 06/30/04 | 1,897            | 1,714            | 183              |                  |                  |                  |
| 23                           | Enhanced SD/MC Published Charges              | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 23A                          |   | 10/01/03 - 06/30/04 | 2,703            | 2,483            | 220              |                  |                  |                  |
| 24                           | Enhanced SD/MC Negotiated Rates               | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 24A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 25                           | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 26                           | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 27                           | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 28                           | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 29                           | Healthy Families Costs                        | 07/01/03 - 09/30/03 | 2,658            |                  |                  | 2,658            |                  |                  |
| 29A                          |   | 10/01/03 - 06/30/04 | 7,599            |                  | 6,558            | 1,040            |                  |                  |
| 30                           | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03 | 2,736            |                  |                  | 2,736            |                  |                  |
| 30A                          |   | 10/01/03 - 06/30/04 | 7,125            |                  | 6,054            | 1,070            |                  |                  |
| 31                           | Healthy Families Published Charges            | 07/01/03 - 09/30/03 | 2,943            |                  |                  | 2,943            |                  |                  |
| 31A                          |   | 10/01/03 - 06/30/04 | 8,411            |                  | 7,260            | 1,151            |                  |                  |
| 32                           | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 32A                          |   | 10/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 33                           | Non-Medi-Cal Costs                            |                     | 6,285,899        | 4,239,742        | 1,386,424        | 183,439          | 476,294          |                  |



DEPARTMENT OF MENTAL HEALTH  
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FISCAL YEAR 2003 - 2004

CR CR CR CR CR CR

MH1966 MODE15 (1)

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY

County Code: 01

CR

| Legal Entity: ALAMEDA COUNTY      |   | H                           | I                | J                | K                | L                | M                | N                |
|-----------------------------------|---|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity Number: 00001        |   | Service Function            | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 15 - Outpatient (Program 1) |   | 70                          |                  |                  |                  |                  |                  |                  |
| 1                                 | Allocation Percentage                         | 9.20%                       |                  |                  |                  |                  |                  |                  |
| 2                                 | Total Units                                   | 798,755                     |                  |                  |                  |                  |                  |                  |
| 3                                 | Gross Cost                                    | 2,020,403                   |                  |                  |                  |                  |                  |                  |
| 4                                 | Cost per Unit                                 | 2.53                        |                  |                  |                  |                  |                  |                  |
| 5                                 | SMA per Unit                                  | 3.52                        |                  |                  |                  |                  |                  |                  |
| 6                                 | Published Charge per Unit                     | 2.80                        |                  |                  |                  |                  |                  |                  |
| 7                                 | Negotiated Rate / Cost per Unit               |                             |                  |                  |                  |                  |                  |                  |
| 8                                 | Medi-Cal Units                                | 07/01/03 - 09/30/03 60,908  |                  |                  |                  |                  |                  |                  |
| 8A                                |   | 10/01/03 - 06/30/04 180,131 |                  |                  |                  |                  |                  |                  |
| 9                                 | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 9A                                |   | 10/01/03 - 06/30/04 1,735   |                  |                  |                  |                  |                  |                  |
| 10                                | Enhanced SD/MC (Children) Units               | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 10A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 10B                               | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 11                                | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 11A                               |   | 10/01/03 - 06/30/04 90      |                  |                  |                  |                  |                  |                  |
| 12                                | Non-Medi-Cal Units                            | 555,891                     |                  |                  |                  |                  |                  |                  |
| 13                                | Medi-Cal Costs                                | 07/01/03 - 09/30/03 154,063 |                  |                  |                  |                  |                  |                  |
| 13A                               |   | 10/01/03 - 06/30/04 455,631 |                  |                  |                  |                  |                  |                  |
| 14                                | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 214,396 |                  |                  |                  |                  |                  |                  |
| 14A                               |   | 10/01/03 - 06/30/04 634,061 |                  |                  |                  |                  |                  |                  |
| 15                                | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 170,542 |                  |                  |                  |                  |                  |                  |
| 15A                               |   | 10/01/03 - 06/30/04 504,367 |                  |                  |                  |                  |                  |                  |
| 16                                | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 16A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 17                                | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 17A                               |   | 10/01/03 - 06/30/04 4,389   |                  |                  |                  |                  |                  |                  |
| 18                                | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 18A                               |   | 10/01/03 - 06/30/04 6,107   |                  |                  |                  |                  |                  |                  |
| 19                                | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 19A                               |   | 10/01/03 - 06/30/04 4,858   |                  |                  |                  |                  |                  |                  |
| 20                                | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 20A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 21                                | Enhanced SD/MC Costs                          | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 21A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 22                                | Enhanced SD/MC SMA Upper Limits               | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 22A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 23                                | Enhanced SD/MC Published Charges              | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 23A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 24                                | Enhanced SD/MC Negotiated Rates               | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 24A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 25                                | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 26                                | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 27                                | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 28                                | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 29                                | Healthy Families Costs                        | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 29A                               |   | 10/01/03 - 06/30/04 228     |                  |                  |                  |                  |                  |                  |
| 30                                | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 30A                               |   | 10/01/03 - 06/30/04 317     |                  |                  |                  |                  |                  |                  |
| 31                                | Healthy Families Published Charges            | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 31A                               |   | 10/01/03 - 06/30/04 252     |                  |                  |                  |                  |                  |                  |
| 32                                | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03         |                  |                  |                  |                  |                  |                  |
| 32A                               |   | 10/01/03 - 06/30/04         |                  |                  |                  |                  |                  |                  |
| 33                                | Non-Medi-Cal Costs                            | 1,406,093                   |                  |                  |                  |                  |                  |                  |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01

| Legal Entity: ALAMEDA COUNTY      |   | A                   | MHS       | MHS      | MHS      | MHS      | MHS      | MHS      |
|-----------------------------------|---|---------------------|-----------|----------|----------|----------|----------|----------|
| Legal Entity Number: 00001        |   |                     | Service   | Service  | Service  | Service  | Service  | Service  |
| Mode: 15 - Outpatient (Program 2) |   | Mode Total          | Function  | Function | Function | Function | Function | Function |
|                                   |   |                     | 30        | 39       | 40       | 60       | 69       | 70       |
| 1                                 | Allocation Percentage                         | 100.00%             | 1.98%     | 0.14%    | 3.28%    | 6.33%    | 1.82%    | 0.00%    |
| 2                                 | Total Units                                   |                     | 200,265   | 4,935    | 94,555   | 128,315  | 54,450   | 80       |
| 3                                 | Gross Cost                                    | 3,643,531           | 72,165    | 4,920    | 119,559  | 230,562  | 68,350   | 79       |
| 4                                 | Cost per Unit                                 |                     | 0.36      | 1.00     | 1.26     | 1.83     | 1.22     | 1.31     |
| 5                                 | SMA per Unit                                  |                     | 2.36      | 2.36     | 2.36     | 4.37     | 4.37     | 3.52     |
| 6                                 | Published Charge per Unit                     |                     |           |          |          |          |          |          |
| 7                                 | Negotiated Rate / Cost per Unit               |                     |           |          |          |          |          |          |
| 8                                 | Medi-Cal Units                                | 07/01/03 - 09/30/03 | 2,205     |          | 25,510   | 29,025   | 15,180   |          |
| 8A                                |   | 10/01/03 - 06/30/04 | 7,140     | 2,415    | 67,640   | 93,910   | 35,400   | 60       |
| 9                                 | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 9A                                |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 10                                | Enhanced SD/MC Units                          | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 10A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 10B                               | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04 |           |          |          |          |          |          |
| 11                                | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 11A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 12                                | Non-Medi-Cal Units                            |                     | 190,920   | 2,520    | 1,405    | 3,380    | 3,870    |          |
| 13                                | Medi-Cal Costs                                | 07/01/03 - 09/30/03 | 674,365   | 795      | 32,256   | 52,979   | 18,497   |          |
| 13A                               |   | 10/01/03 - 06/30/04 | 2,206,065 | 2,573    | 85,527   | 171,413  | 43,136   | 79       |
| 14                                | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 | 2,114,258 | 5,204    | 60,204   | 126,839  | 66,337   |          |
| 14A                               |   | 10/01/03 - 06/30/04 | 6,999,187 | 16,850   | 159,630  | 410,387  | 154,698  | 211      |
| 15                                | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 15A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 16                                | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 16A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 17                                | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 17A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 18                                | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 18A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 19                                | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 19A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 20                                | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 20A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 21                                | Enhanced SD/MC Costs                          | 07/01/03 - 09/30/03 | 1,558     |          |          |          |          |          |
| 21A                               |   | 10/01/03 - 06/30/04 | 3,519     |          |          |          |          |          |
| 22                                | Enhanced SD/MC SMA Upper Limits               | 07/01/03 - 09/30/03 | 4,194     |          |          |          |          |          |
| 22A                               |   | 10/01/03 - 06/30/04 | 11,533    |          |          |          |          |          |
| 23                                | Enhanced SD/MC Published Charges              | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 23A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 24                                | Enhanced SD/MC Negotiated Rates               | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 24A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 25                                | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04 | 304       |          |          |          |          |          |
| 26                                | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04 | 991       |          |          |          |          |          |
| 27                                | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04 |           |          |          |          |          |          |
| 28                                | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04 |           |          |          |          |          |          |
| 29                                | Healthy Families Costs                        | 07/01/03 - 09/30/03 | 1,528     |          |          |          |          |          |
| 29A                               |   | 10/01/03 - 06/30/04 | 4,649     |          |          |          |          |          |
| 30                                | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03 | 5,328     |          |          |          |          |          |
| 30A                               |   | 10/01/03 - 06/30/04 | 16,107    |          |          |          |          |          |
| 31                                | Healthy Families Published Charges            | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 31A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 32                                | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03 |           |          |          |          |          |          |
| 32A                               |   | 10/01/03 - 06/30/04 |           |          |          |          |          |          |
| 33                                | Non-Medi-Cal Costs                            |                     | 751,543   | 68,798   | 2,512    | 1,777    | 6,169    | 4,716    |

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

### DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY

County Code: 01

| County Code: 01                   |   |  | MHS                 | MHS              | MHS              | MHS              | MHS              | MHS              | MHS              |
|-----------------------------------|---|--|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity: ALAMEDA COUNTY      |   |  | H                   | I                | J                | K                | L                | M                | N                |
| Legal Entity Number: 00001        |   |  | Service Function    | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 15 - Outpatient (Program 2) |   |  |                     |                  |                  |                  |                  |                  |                  |
|                                   |   |  | 10                  | 30               | 40               | 50               | 10               | 30               | 39               |
| 1                                 | Allocation Percentage                         |  | 0.95%               | 7.64%            | 7.73%            | 0.05%            | 0.01%            | 0.28%            | 0.83%            |
| 2                                 | Total Units                                   |  | 48,665              | 462,740          | 371,980          | 2,160            | 420              | 13,260           | 26,445           |
| 3                                 | Gross Cost                                    |  | 34,693              | 278,363          | 281,808          | 1,836            | 323              | 10,099           | 30,199           |
| 4                                 | Cost per Unit                                 |  | 0.71                | 0.60             | 0.76             | 0.85             | 0.77             | 0.76             | 1.14             |
| 5                                 | SMA per Unit                                  |  | 2.36                | 2.36             | 2.36             | 2.36             | 2.36             | 2.36             | 2.36             |
| 6                                 | Published Charge per Unit                     |  |                     |                  |                  |                  |                  |                  |                  |
| 7                                 | Negotiated Rate / Cost per Unit               |  |                     |                  |                  |                  |                  |                  |                  |
| 8                                 | Medi-Cal Units                                |  | 07/01/03 - 09/30/03 | 9,425            | 40,335           | 81,790           |                  | 180              | 315              |
| 10/01/03 - 06/30/04               |   |  | 26,810              | 184,395          | 258,160          |                  | 240              | 11,175           | 15,500           |
| 9                                 | Medicare/Medi-Cal Crossover Units             |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 10                                | Enhanced SD/MC Units                          |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  | 105              |
| 10B                               | Enhanced SD/MC (Refugees) Units               |  | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 11                                | Healthy Families (SED) Units                  |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     | 720              |                  |                  |                  |                  |                  |
| 12                                | Non-Medi-Cal Units                            |  | 12,430              | 237,290          | 32,030           | 2,160            |                  | 1,770            | 10,840           |
| 13                                | Medi-Cal Costs                                |  | 07/01/03 - 09/30/03 | 6,719            | 24,264           | 61,963           |                  | 138              | 240              |
| 10/01/03 - 06/30/04               |   |  | 19,113              | 110,924          | 195,579          |                  | 184              | 8,511            | 17,700           |
| 14                                | Medi-Cal SMA Upper Limits                     |  | 07/01/03 - 09/30/03 | 22,243           | 95,191           | 193,024          |                  | 425              | 743              |
| 10/01/03 - 06/30/04               |   |  | 63,272              | 435,172          | 609,258          |                  | 566              | 26,373           | 36,580           |
| 15                                | Medi-Cal Published Charges                    |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 16                                | Medi-Cal Negotiated Rates                     |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 17                                | Medicare/Medi-Cal Crossover Costs             |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 18                                | Medicare/Medi-Cal Crossover SMA Upper Limits  |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 19                                | Medicare/Medi-Cal Crossover Published Charges |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 20                                | Medicare/Medi-Cal Crossover Negotiated Rates  |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 21                                | Enhanced SD/MC Costs                          |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  | 120              |
| 22                                | Enhanced SD/MC SMA Upper Limits               |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  | 248              |
| 23                                | Enhanced SD/MC Published Charges              |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 24                                | Enhanced SD/MC Negotiated Rates               |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 25                                | Enhanced SD/MC (Refugees) Costs               |  | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 26                                | Enhanced SD/MC (Refugees) SMA Upper Limits    |  | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 27                                | Enhanced SD/MC (Refugees) Published Charges   |  | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 28                                | Enhanced SD/MC (Refugees) Negotiated Rates    |  | 07/01/03 - 06/30/04 |                  |                  |                  |                  |                  |                  |
| 29                                | Healthy Families Costs                        |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     | 433              |                  |                  |                  |                  |                  |
| 30                                | Healthy Families SMA Upper Limits             |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     | 1,699            |                  |                  |                  |                  |                  |
| 31                                | Healthy Families Published Charges            |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 32                                | Healthy Families Negotiated Rates             |  | 07/01/03 - 09/30/03 |                  |                  |                  |                  |                  |                  |
| 10/01/03 - 06/30/04               |   |  |                     |                  |                  |                  |                  |                  |                  |
| 33                                | Non-Medi-Cal Costs                            |  | 8,861               | 142,743          | 24,266           | 1,836            |                  | 1,348            | 12,379           |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

| County: ALAMEDA COUNTY<br>County Code: 01 |   | MHS                 | MHS      | MHS      | MHS      | MHS      | MHS      | MHS      |
|---|---|---------------------|----------|----------|----------|----------|----------|----------|
| Legal Entity: ALAMEDA COUNTY              |   | O                   | P        | Q        | R        | S        | T        | U        |
| Legal Entity Number: 00001                |   | Service             | Service  | Service  | Service  | Service  | Service  | Service  |
| Mode: 15 - Outpatient (Program 2)         |   | Function            | Function | Function | Function | Function | Function | Function |
|   |   | 40                  | 60       | 69       | 10       | 30       | 40       | 50       |
| 1   | Allocation Percentage                         | 0.73%               | 0.10%    | 10.10%   | 1.87%    | 2.16%    | 8.07%    | 0.14%    |
| 2   | Total Units                                   | 23,475              | 1,410    | 223,250  | 100,580  | 119,395  | 405,990  | 17,760   |
| 3   | Gross Cost                                    | 26,443              | 3,744    | 367,862  | 68,272   | 78,713   | 293,988  | 5,011    |
| 4   | Cost per Unit                                 | 1.13                | 2.66     | 1.65     | 0.68     | 0.66     | 0.72     | 0.28     |
| 5   | SMA per Unit                                  | 2.36                | 4.37     | 4.37     | 2.36     | 2.36     | 2.36     | 2.36     |
| 6   | Published Charge per Unit                     |                     |          |          |          |          |          |          |
| 7   | Negotiated Rate / Cost per Unit               |                     |          |          |          |          |          |          |
| 8   | Medi-Cal Units                                | 07/01/03 - 09/30/03 | 4,205    | 360      | 53,005   | 19,615   | 12,525   | 78,000   |
| 8A  |   | 10/01/03 - 06/30/04 | 17,750   | 890      | 165,005  | 63,000   | 45,280   | 261,270  |
| 9   | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 9A  |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 10  | Enhanced SD/MC Units                          | 07/01/03 - 09/30/03 |          |          | 895      |          |          |          |
| 10A                                       |   | 10/01/03 - 06/30/04 | 40       |          | 325      | 105      | 120      |          |
| 10B                                       | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 11  | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03 |          |          | 150      | 360      | 780      |          |
| 11A                                       |   | 10/01/03 - 06/30/04 |          |          |          | 480      | 2,340    |          |
| 12  | Non-Medi-Cal Units                            |                     | 1,480    | 160      | 3,870    | 17,965   | 60,645   | 63,480   |
| 13  | Medi-Cal Costs                                | 07/01/03 - 09/30/03 | 4,737    | 956      | 87,339   | 13,314   | 8,257    | 56,482   |
| 13A                                       |   | 10/01/03 - 06/30/04 | 19,994   | 2,363    | 271,888  | 42,763   | 29,852   | 189,192  |
| 14  | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 | 9,924    | 1,573    | 231,632  | 46,291   | 29,559   | 184,080  |
| 14A                                       |   | 10/01/03 - 06/30/04 | 41,890   | 3,889    | 721,072  | 148,680  | 106,861  | 616,597  |
| 15  | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 15A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 16  | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 16A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 17  | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 17A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 18  | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 18A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 19  | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 19A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 20  | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 20A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 21  | Enhanced SD/MC Costs                          | 07/01/03 - 09/30/03 |          |          | 1,475    |          |          |          |
| 21A                                       |   | 10/01/03 - 06/30/04 | 45       |          | 536      | 69       | 87       |          |
| 22  | Enhanced SD/MC SMA Upper Limits               | 07/01/03 - 09/30/03 |          |          | 3,911    |          |          |          |
| 22A                                       |   | 10/01/03 - 06/30/04 | 94       |          | 1,420    | 248      | 283      |          |
| 23  | Enhanced SD/MC Published Charges              | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 23A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 24  | Enhanced SD/MC Negotiated Rates               | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 24A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 25  | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 26  | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 27  | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 28  | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 29  | Healthy Families Costs                        | 07/01/03 - 09/30/03 |          |          | 247      | 237      | 565      |          |
| 29A                                       |   | 10/01/03 - 06/30/04 |          |          |          | 316      | 1,694    |          |
| 30  | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03 |          |          | 656      | 850      | 1,841    |          |
| 30A                                       |   | 10/01/03 - 06/30/04 |          |          |          | 1,133    | 5,522    |          |
| 31  | Healthy Families Published Charges            | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 31A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 32  | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 32A                                       |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 33  | Non-Medi-Cal Costs                            |                     | 1,667    | 425      | 6,377    | 12,194   | 39,981   | 45,968   |
|   |   |                     |          |          |          |          |          | 1,930    |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 4 OF 5ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

| County: ALAMEDA COUNTY<br>County Code: 01 |   | MHS                 | MHS      | MHS       | MHS       | MHS      | ASO      | ASO      |
|---|---|---------------------|----------|-----------|-----------|----------|----------|----------|
| Legal Entity: ALAMEDA COUNTY              |   | V                   | W        | X         | Y         | Z        | AA       | AB       |
| Legal Entity Number: 00001                |   | Service             | Service  | Service   | Service   | Service  | Service  | Service  |
| Mode: 15 - Outpatient (Program 2)         |   | Function            | Function | Function  | Function  | Function | Function | Function |
|   |   | 10                  | 30       | 40        | 50        | 60       | 10       | 30       |
| 1   | Allocation Percentage                         | 5.37%               | 6.45%    | 31.55%    | 0.63%     | 0.00%    | 0.12%    | 0.05%    |
| 2   | Total Units                                   | 297,520             | 412,645  | 1,587,030 | 70,270    | 15       | 9,090    | 2,340    |
| 3   | Gross Cost                                    | 195,651             | 234,929  | 1,149,475 | 23,095    | 43       | 4,520    | 1,828    |
| 4   | Cost per Unit                                 | 0.66                | 0.57     | 0.72      | 0.33      | 2.88     | 0.50     | 0.78     |
| 5   | SMA per Unit                                  | 2.36                | 2.36     | 2.36      | 2.36      | 4.37     | 2.36     | 2.36     |
| 6   | Published Charge per Unit                     |                     |          |           |           |          |          |          |
| 7   | Negotiated Rate / Cost per Unit               |                     |          |           |           |          |          |          |
| 8   | Medi-Cal Units                                | 07/01/03 - 09/30/03 | 46,600   | 40,305    | 325,290   | 1,605    | 3,210    | 420      |
| 8A  |   | 10/01/03 - 06/30/04 | 166,220  | 108,180   | 1,036,680 | 67,185   | 5,370    | 1,920    |
| 9   | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 9A  |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 10  | Enhanced SD/MC Units                          | 07/01/03 - 09/30/03 | 60       |           | 60        |          |          |          |
| 10A                                       |   | 10/01/03 - 06/30/04 | 1,860    | 315       | 1,740     |          |          |          |
| 10B                                       | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04 |          |           | 420       |          |          |          |
| 11  | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03 |          | 840       |           |          |          |          |
| 11A                                       |   | 10/01/03 - 06/30/04 | 420      | 945       | 1,920     |          |          |          |
| 12  | Non-Medi-Cal Units                            |                     | 82,360   | 262,060   | 220,920   | 1,480    | 15       | 510      |
| 13  | Medi-Cal Costs                                | 07/01/03 - 09/30/03 | 30,644   | 22,947    | 235,605   | 528      | 1,596    | 328      |
| 13A                                       |   | 10/01/03 - 06/30/04 | 109,307  | 61,590    | 750,860   | 22,081   | 2,670    | 1,499    |
| 14  | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 | 109,976  | 95,120    | 767,684   | 3,788    | 7,576    | 991      |
| 14A                                       |   | 10/01/03 - 06/30/04 | 392,279  | 255,305   | 2,446,565 | 158,557  | 12,673   | 4,531    |
| 15  | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 15A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 16  | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 16A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 17  | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 17A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 18  | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 18A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 19  | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 19A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 20  | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 20A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 21  | Enhanced SD/MC Costs                          | 07/01/03 - 09/30/03 | 39       |           | 43        |          |          |          |
| 21A                                       |   | 10/01/03 - 06/30/04 | 1,223    | 179       | 1,260     |          |          |          |
| 22  | Enhanced SD/MC SMA Upper Limits               | 07/01/03 - 09/30/03 | 142      |           | 142       |          |          |          |
| 22A                                       |   | 10/01/03 - 06/30/04 | 4,390    | 743       | 4,106     |          |          |          |
| 23  | Enhanced SD/MC Published Charges              | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 23A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 24  | Enhanced SD/MC Negotiated Rates               | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 24A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 25  | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04 |          |           | 304       |          |          |          |
| 26  | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04 |          |           | 991       |          |          |          |
| 27  | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04 |          |           |           |          |          |          |
| 28  | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04 |          |           |           |          |          |          |
| 29  | Healthy Families Costs                        | 07/01/03 - 09/30/03 |          | 478       |           |          |          |          |
| 29A                                       |   | 10/01/03 - 06/30/04 | 276      | 538       | 1,391     |          |          |          |
| 30  | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03 |          | 1,982     |           |          |          |          |
| 30A                                       |   | 10/01/03 - 06/30/04 | 991      | 2,230     | 4,531     |          |          |          |
| 31  | Healthy Families Published Charges            | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 31A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 32  | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03 |          |           |           |          |          |          |
| 32A                                       |   | 10/01/03 - 06/30/04 |          |           |           |          |          |          |
| 33  | Non-Medi-Cal Costs                            |                     | 54,160   | 149,197   | 160,011   | 486      | 43       | 254      |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01

| Legal Entity: ALAMEDA COUNTY      |   | ASO                 | ASO      | ASO      | AF       | AG       | AH       | AI       |
|-----------------------------------|---|---------------------|----------|----------|----------|----------|----------|----------|
| Legal Entity Number: 00001        |   | Service             | Service  | Service  | Service  | Service  | Service  | Service  |
| Mode: 15 - Outpatient (Program 2) |   | Function            | Function | Function | Function | Function | Function | Function |
|                                   |   | 40                  | 50       | 60       |          |          |          |          |
| 1                                 | Allocation Percentage                         | 1.52%               | 0.01%    | 0.10%    |          |          |          |          |
| 2                                 | Total Units                                   | 87,495              | 150      | 1,410    |          |          |          |          |
| 3                                 | Gross Cost                                    | 55,203              | 195      | 3,605    |          |          |          |          |
| 4                                 | Cost per Unit                                 | 0.63                | 1.30     | 2.56     |          |          |          |          |
| 5                                 | SMA per Unit                                  | 2.36                | 2.36     | 4.37     |          |          |          |          |
| 6                                 | Published Charge per Unit                     |                     |          |          |          |          |          |          |
| 7                                 | Negotiated Rate / Cost per Unit               |                     |          |          |          |          |          |          |
| 8                                 | Medi-Cal Units                                | 07/01/03 - 09/30/03 | 19,665   |          | 120      |          |          |          |
| 8A                                |   | 10/01/03 - 06/30/04 | 63,585   | 150      | 990      |          |          |          |
| 9                                 | Medicare/Medi-Cal Crossover Units             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 9A                                |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 10                                | Enhanced SD/MC Units                          | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 10A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 10B                               | Enhanced SD/MC (Refugees) Units               | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 11                                | Healthy Families (SED) Units                  | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 11A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 12                                | Non-Medi-Cal Units                            |                     | 4,245    | 300      |          |          |          |          |
| 13                                | Medi-Cal Costs                                | 07/01/03 - 09/30/03 | 12,407   | 307      |          |          |          |          |
| 13A                               |   | 10/01/03 - 06/30/04 | 40,117   | 195      | 2,531    |          |          |          |
| 14                                | Medi-Cal SMA Upper Limits                     | 07/01/03 - 09/30/03 | 46,409   | 524      |          |          |          |          |
| 14A                               |   | 10/01/03 - 06/30/04 | 150,061  | 354      | 4,326    |          |          |          |
| 15                                | Medi-Cal Published Charges                    | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 15A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 16                                | Medi-Cal Negotiated Rates                     | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 16A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 17                                | Medicare/Medi-Cal Crossover Costs             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 17A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 18                                | Medicare/Medi-Cal Crossover SMA Upper Limits  | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 18A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 19                                | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 19A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 20                                | Medicare/Medi-Cal Crossover Negotiated Rates  | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 20A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 21                                | Enhanced SD/MC Costs                          | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 21A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 22                                | Enhanced SD/MC SMA Upper Limits               | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 22A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 23                                | Enhanced SD/MC Published Charges              | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 23A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 24                                | Enhanced SD/MC Negotiated Rates               | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 24A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 25                                | Enhanced SD/MC (Refugees) Costs               | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 26                                | Enhanced SD/MC (Refugees) SMA Upper Limits    | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 27                                | Enhanced SD/MC (Refugees) Published Charges   | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 28                                | Enhanced SD/MC (Refugees) Negotiated Rates    | 07/01/03 - 06/30/04 |          |          |          |          |          |          |
| 29                                | Healthy Families Costs                        | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 29A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 30                                | Healthy Families SMA Upper Limits             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 30A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 31                                | Healthy Families Published Charges            | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 31A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 32                                | Healthy Families Negotiated Rates             | 07/01/03 - 09/30/03 |          |          |          |          |          |          |
| 32A                               |   | 10/01/03 - 06/30/04 |          |          |          |          |          |          |
| 33                                | Non-Medi-Cal Costs                            |                     | 2,678    | 767      |          |          |          |          |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01

| County Code: 01              |                       | CR         |                  | CR               |                  |                  |                  |                  |
|------------------------------|-----------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity: ALAMEDA COUNTY |                       | A          | B                | C                | D                | E                | F                | G                |
| Legal Entity Number: 00001   |                       | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 45 - Outreach          |                       |            | 10               | 20               |                  |                  |                  |                  |
| 1                            | Allocation Percentage | 100.00%    | 21.89%           | 78.11%           |                  |                  |                  |                  |
| 2                            | Total Units           |            | 4,620            | 1,203,080        |                  |                  |                  |                  |
| 3                            | Gross Cost            | 3,045,257  | 666,599          | 2,378,658        |                  |                  |                  |                  |
| 4                            | Cost per Unit         |            | 144.29           | 1.98             |                  |                  |                  |                  |
| 5                            | Non-Medi-Cal Units    |            | 4,620            | 1,203,080        |                  |                  |                  |                  |
| 6                            | Non-Medi-Cal Costs    | 3,045,257  | 666,599          | 2,378,658        |                  |                  |                  |                  |



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY

County Code: 01

| County Code: 01                               |                       | MAA        | MAA              | MAA              | MAA              | MAA              | MAA              |                  |
|---|-----------------------|------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity: ALAMEDA COUNTY                  |                       | A          | B                | C                | D                | E                | F                | G                |
| Legal Entity Number: 00001                    |                       | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 55 - Medi-Cal Administrative Activities |                       |            | 01               | 04               | 11               | 14               | 17               | 21               |
| 1   | Allocation Percentage |            | 100.00%          | 0.27%            | 8.65%            | 2.82%            | 12.25%           | 2.96%            |
| 2   | Total Units           |            | 6,840            | 668,820          | 70,620           | 584,400          | 72,360           | 812,760          |
| 3   | Total Expenditures    | 6,616,846  | 17,879           | 572,600          | 186,578          | 810,322          | 195,783          | 3,392,727        |
| 4   | Cost per Unit         |            | 2.61             | 0.86             | 2.64             | 1.39             | 2.71             | 4.17             |
| 5   | Non-Medi-Cal Costs    | 1,990,208  |                  |                  |                  |                  |                  |                  |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01

|   |                       | MAA              | MAA              |                  |                  |                  |                  |                  |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Legal Entity: ALAMEDA COUNTY                  |                       | H                | I                | J                | K                | L                | M                | N                |
| Legal Entity Number: 00001                    |                       | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode: 55 - Medi-Cal Administrative Activities |                       |                  |                  |                  |                  |                  |                  |                  |
|   |                       | 27               | 31               |                  |                  |                  |                  |                  |
| 1   | Allocation Percentage | 2.01%            | 19.76%           |                  |                  |                  |                  |                  |
| 2   | Total Units           | 44,580           | 547,140          |                  |                  |                  |                  |                  |
| 3   | Total Expenditures    | 133,175          | 1,307,782        |                  |                  |                  |                  |                  |
| 4   | Cost per Unit         | 2.99             | 2.39             |                  |                  |                  |                  |                  |
| 5   | Non-Medi-Cal Costs    |                  |                  |                  |                  |                  |                  |                  |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

|                              |                                     |            |          |          |          |          |          |
|------------------------------|-------------------------------------|------------|----------|----------|----------|----------|----------|
| County: ALAMEDA COUNTY       |                                     | CR         |          | CR       | CR       |          |          |
| County Code: 01              |                                     |            |          |          |          |          |          |
| Legal Entity: ALAMEDA COUNTY |                                     | A          | B        | C        | D        | E        | G        |
| Legal Entity Number: 00001   |                                     |            | Service  | Service  | Service  | Service  | Service  |
| Mode: 60 - Support           |                                     | Mode Total | Function | Function | Function | Function | Function |
|                              |                                     |            | 20       | 30       | 40       |          |          |
| 1                            | Allocation Percentage               | 100.00%    | 18.70%   | 36.79%   | 44.51%   |          |          |
| 2                            | Total Units                         |            | 1,161    | 2,284    | 58,614   |          |          |
| 3                            | Gross Cost                          | 2,121,956  | 396,797  | 780,606  | 944,553  |          |          |
| 4                            | Cost per Unit                       |            | 341.77   | 341.77   | 16.11    |          |          |
| 5                            | Non-Medi-Cal Units (Same as Line 2) |            | 1,161    | 2,284    | 58,614   |          |          |
| 6                            | Non-Medi-Cal Costs (Same as Line 3) | 2,121,956  | 396,797  | 780,606  | 944,553  |          |          |

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01Legal Entity: ALAMEDA COUNTY  
Legal Entity Number: 00001

| County Code: 01              |   |                     | REIMBURSEMENT TYPE |                         |               |           | SMA                  | SMA         |           |             |                                      | Costs       |                                 |
|------------------------------|---|---------------------|--------------------|-------------------------|---------------|-----------|----------------------|-------------|-----------|-------------|--------------------------------------|-------------|---------------------------------|
| Legal Entity: ALAMEDA COUNTY |   |                     | A                  | B                       | C             | D         | E                    | F           | G         | H           | I                                    | J           | K                               |
| Legal Entity Number: 00001   |   |                     | Mode 55            |                         |               | Total     | Inpatient            | Mode 05-All | Mode 10   | Mode 15     | Total                                | Mode 15     | Total                           |
|                              |   |                     | S. F.'s 01-09      | S. F.'s 11-19,<br>31-39 | S. F.'s 21-29 | MAA       | Mode 05-<br>Hospital | Other       |           | Program (1) | Outpatient<br>Exclude<br>Program (2) | Program (2) | Outpatient<br>(Col. I + Col. J) |
| 1                            | Medi-Cal Costs                          | 07/01/03 - 09/30/03 |                    |                         |               |           | 3,853,025            |             | 898,733   | 2,795,002   | 3,693,736                            | 674,365     | 4,368,101                       |
| 1A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 13,091,968           |             | 3,465,946 | 9,683,515   | 13,149,461                           | 2,206,065   | 15,355,527                      |
| 2                            | Medi-Cal SMA                            | 07/01/03 - 09/30/03 |                    |                         |               |           | 2,559,057            |             | 701,865   | 2,353,462   | 3,055,327                            | 2,114,258   | 5,169,585                       |
| 2A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 8,905,444            |             | 2,725,368 | 8,241,886   | 10,967,254                           | 6,999,187   | 17,966,441                      |
| 3                            | Medi-Cal P. C.                          | 07/01/03 - 09/30/03 |                    |                         |               |           | 2,980,604            |             | 994,866   | 3,093,967   | 4,088,833                            |             | 4,088,833                       |
| 3A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 10,269,324           |             | 3,836,678 | 10,719,305  | 14,555,983                           |             | 14,555,983                      |
| 4                            | Medi-Cal N. R.                          | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 4A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 5                            | Medi-Cal Gross Reimbursement            | 07/01/03 - 09/30/03 |                    |                         |               |           | 2,559,057            |             | 701,865   | 2,353,462   | 3,055,327                            | 674,365     | 3,729,692                       |
| 5A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 8,905,444            |             | 2,725,368 | 8,241,886   | 10,967,254                           | 2,206,065   | 13,173,320                      |
| 6                            | Medicare/Medi-Cal Crossover Cost        | 07/01/03 - 09/30/03 |                    |                         |               |           | 1,461,592            |             |           | 59,015      | 59,015                               |             | 59,015                          |
| 6A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 4,204,005            |             |           | 156,211     | 156,211                              |             | 156,211                         |
| 7                            | Medicare/Medi-Cal Crossover SMA         | 07/01/03 - 09/30/03 |                    |                         |               |           | 910,956              |             |           | 46,386      | 46,386                               |             | 46,386                          |
| 7A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 2,620,200            |             |           | 125,941     | 125,941                              |             | 125,941                         |
| 8                            | Medicare/Medi-Cal Crossover P. C.       | 07/01/03 - 09/30/03 |                    |                         |               |           | 1,090,342            |             |           | 65,328      | 65,328                               |             | 65,328                          |
| 8A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 3,136,170            |             |           | 172,920     | 172,920                              |             | 172,920                         |
| 9                            | Medicare/Medi-Cal Crossover N. R.       | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 9A                           |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 10                           | Medicare/Medi-Cal Crossover Gross Reim. | 07/01/03 - 09/30/03 |                    |                         |               |           | 910,956              |             |           | 46,386      | 46,386                               |             | 46,386                          |
| 10A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 2,620,200            |             |           | 125,941     | 125,941                              |             | 125,941                         |
| 11                           | Total SD/MC + Crossover Gross Reim.     | 07/01/03 - 09/30/03 |                    |                         |               |           | 3,470,013            |             | 701,865   | 2,399,848   | 3,101,713                            | 674,365     | 3,776,078                       |
| 11A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 11,525,644           |             | 2,725,368 | 8,367,827   | 11,093,195                           | 2,206,065   | 13,299,260                      |
| 12                           | Enhanced SD/MC (Children) Cost          | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      | 1,558       | 1,558                           |
| 12A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 2,442     | 3,714       | 6,156                                | 3,519       | 9,675                           |
| 13                           | Enhanced SD/MC (Children) SMA           | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      | 4,194       | 4,194                           |
| 13A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 1,897     | 3,237       | 5,134                                | 11,533      | 16,666                          |
| 14                           | Enhanced SD/MC (Children) P. C.         | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 14A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 2,703     | 4,111       | 6,814                                |             | 6,814                           |
| 15                           | Enhanced SD/MC (Children) N. R.         | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 15A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 16                           | Enhanced SD/MC (Children) Gross Reim.   | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      | 1,558       | 1,558                           |
| 16A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 1,897     | 3,237       | 5,134                                | 3,519       | 8,653                           |
| 17                           | Enhanced SD/MC (Refugees) Cost          | 07/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      | 304         | 304                             |
| 18                           | Enhanced SD/MC (Refugees) SMA           | 07/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      | 991         | 991                             |
| 19                           | Enhanced SD/MC (Refugees) P. C.         | 07/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 20                           | Enhanced SD/MC (Refugees) N. R.         | 07/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 21                           | Total Medi-Cal Gross Reimbursement      | 07/01/03 - 09/30/03 |                    |                         |               |           | 3,470,013            |             | 701,865   | 2,399,848   | 3,101,713                            | 675,923     | 3,777,636                       |
| 21A                          | (Excludes Refugees)                     | 10/01/03 - 06/30/04 |                    |                         |               |           | 11,525,644           |             | 2,727,265 | 8,371,064   | 11,098,328                           | 2,209,585   | 13,307,913                      |
| 22                           | Enhanced SD/MC (Refugees) Gross Reim.   | 07/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      | 304         | 304                             |
| 23                           | Healthy Families Cost                   | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             | 2,658     | 16,367      | 19,025                               | 1,528       | 20,553                          |
| 23A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 7,599     | 76,404      | 84,003                               | 4,649       | 88,651                          |
| 24                           | Healthy Families SMA                    | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             | 2,736     | 13,651      | 16,386                               | 5,328       | 21,715                          |
| 24A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 7,125     | 65,761      | 72,885                               | 16,107      | 88,992                          |
| 25                           | Healthy Families P. C.                  | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             | 2,943     | 18,117      | 21,060                               |             | 21,060                          |
| 25A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 8,411     | 84,576      | 92,988                               |             | 92,988                          |
| 26                           | Healthy Families N. R.                  | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 26A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 27                           | Healthy Families Gross Reim.            | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             | 2,736     | 13,651      | 16,386                               | 1,528       | 17,914                          |
| 27A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 7,125     | 65,761      | 72,885                               | 4,649       | 77,534                          |
| 28                           | Less: Patient and Other Payor Revenue   |                     |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 28A                          | SD/MC + Crossover Revenue               | 07/01/03 - 09/30/03 |                    |                         |               |           | 543,810              |             | 3,815     | 9,129       | 12,945                               |             | 12,945                          |
| 29                           | Enhanced SD/MC (Children) Revenue       | 10/01/03 - 06/30/04 |                    |                         |               |           | 1,834,567            |             | 337,754   | 31,248      | 369,002                              |             | 369,002                         |
| 30                           | Enhanced SD/MC (Refugees) Revenue       |                     |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 31                           | Healthy Families Revenue                |                     |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 32                           | Total Expenditures from MAA (Mode 55)   |                     | 590,479            | 2,500,465               | 3,525,902     | 6,616,846 |                      |             |           |             |                                      |             |                                 |
| 33                           | Medi-Cal Eligibility Factor (Average)   |                     |                    | 66.98%                  |               |           |                      |             |           |             |                                      |             |                                 |
| 34                           | Revenue - MAA                           |                     |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 35                           | Net Due - SD/MC for Direct Services     | 07/01/03 - 09/30/03 | 590,479            | 1,674,686               | 2,361,473     | 4,626,638 | 2,926,203            |             | 698,050   | 2,390,718   | 3,088,768                            | 675,923     | 3,764,691                       |
| 35A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           | 9,691,076            |             | 2,389,511 | 8,339,816   | 10,729,327                           | 2,209,585   | 12,938,912                      |
| 36                           | Net Due - Enhanced SD/MC (Refugees)     |                     |                    |                         |               |           |                      |             |           |             |                                      | 304         | 304                             |
| 37                           | Net Due - Healthy Families              | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             | 2,736     | 13,651      | 16,386                               | 1,528       | 17,914                          |
| 37A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             | 7,125     | 65,761      | 72,885                               | 4,649       | 77,534                          |
| 38                           | Amount Negotiated Rates Exceed Costs    |                     |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 38A                          | SD/MC (Includes Children)               | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 39                           | Enhanced SD/MC (Refugees)               | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 40                           | Healthy Families                        | 07/01/03 - 09/30/03 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |
| 40A                          |   | 10/01/03 - 06/30/04 |                    |                         |               |           |                      |             |           |             |                                      |             |                                 |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: ALAMEDA COUNTY  
County Code: 01

| Legal Entity: ALAMEDA COUNTY |  | A                   | B                  | C                   | D          | E             | F             | G             | H                 | I             | J            |
|------------------------------|--|---------------------|--------------------|---------------------|------------|---------------|---------------|---------------|-------------------|---------------|--------------|
| Legal Entity Number: 00001   |  | Total<br>MAA        | Total<br>Inpatient | Total<br>Outpatient | Total      | 50.00%<br>FFP | 54.35%<br>FFP | 52.95%<br>FFP | Variable %<br>FFP | 75.00%<br>FFP | Total<br>FFP |
|                              | SD/MC Administrative Reimbursement (County Only)               |                     |                    |                     |            |               |               |               |                   |               |              |
| 1                            | County SD/MC Direct Service Gross Reimbursement                |                     | 14,995,656         | 17,085,853          | 32,081,510 |               |               |               |                   |               |              |
| 2                            | Contract Providers Medi-Cal Direct Service Gross Reimbursement |                     | 3,737,113          | 57,622,808          | 61,359,921 |               |               |               |                   |               |              |
| 3                            | Total Medi-Cal Direct Service Gross Reimbursement              |                     |                    |                     | 93,441,431 |               |               |               |                   |               |              |
| 4                            | Medi-Cal Administrative Reimbursement Limit                    |                     |                    |                     | 14,016,215 |               |               |               |                   |               |              |
| 5                            | Medi-Cal Administration  |                     |                    |                     | 8,623,665  |               |               |               |                   |               |              |
| 6                            | Medi-Cal Administrative Reimbursement                          |                     |                    |                     | 8,623,665  | 4,311,833     |               |               |                   |               | 4,311,833    |
|                              | Healthy Families Administrative Reimbursement (County Only)    |                     |                    |                     |            |               |               |               |                   |               |              |
| 7                            | County Healthy Families Direct Service Gross Reimbursement     |                     |                    | 95,448              | 95,448     |               |               |               |                   |               |              |
| 7A                           | Contract Providers Healthy Families Direct Service Gross Reim. |                     |                    | 133,800             | 133,800    |               |               |               |                   |               |              |
| 7B                           | Total Healthy Families Direct Service Gross Reimbursement      |                     |                    |                     | 229,248    |               |               |               |                   |               |              |
| 8                            | Healthy Families Administrative Reimbursement Limit            |                     |                    |                     | 22,925     |               |               |               |                   |               |              |
| 9                            | Healthy Families Administration                                |                     |                    |                     | 19,445     |               |               |               |                   |               |              |
| 10                           | Healthy Families Administrative Reimbursement                  |                     |                    |                     | 19,445     |               |               |               | 12,639            |               | 12,639       |
|                              | SD/MC Net Reimbursement for MAA                                |                     |                    |                     |            |               |               |               |                   |               |              |
| 11                           | Medi-Cal Admin. Activities Svc Functions 01 - 09               | 590,479             |                    |                     | 590,479    | 295,240       |               |               |                   |               | 295,240      |
| 12                           | Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39      | 1,674,686           |                    |                     | 1,674,686  | 837,343       |               |               |                   |               | 837,343      |
| 13                           | Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only) | 2,361,473           |                    |                     | 2,361,473  |               |               |               |                   | 1,771,105     | 1,771,105    |
| 14                           | Utilization Review-Skilled Prof. Med. Personnel (County Only)  |                     |                    |                     | 1,160,242  |               |               |               |                   | 870,182       | 870,182      |
| 15                           | Other SD/MC Utilization Review (County Only)                   |                     |                    |                     | 741,794    | 370,897       |               |               |                   |               | 370,897      |
| 16                           | SD/MC Net Reimbursement for Direct Services                    | 07/01/03 - 09/30/03 |                    | 2,926,203           | 3,763,133  | 6,689,337     |               | 3,635,655     |                   |               | 3,635,655    |
| 16A                          |  | 10/01/03 - 06/30/04 |                    | 9,691,076           | 12,930,259 | 22,621,335    |               | 11,977,997    |                   |               | 11,977,997   |
| 17                           | Enhanced SD/MC Net Reimb. (Children)                           | 07/01/03 - 09/30/03 |                    |                     | 1,558      | 1,558         |               |               | 1,012             |               | 1,012        |
| 17A                          |  | 10/01/03 - 06/30/04 |                    |                     | 8,653      | 8,653         |               |               | 5,624             |               | 5,624        |
| 18                           | Enhanced SD/MC Net Reimb. (Refugees)                           |                     |                    | 304                 | 304        |               |               |               | 304               |               | 304          |
| 19                           | Total SD/MC Reimbursement Before Excess FFP                    |                     |                    |                     |            |               |               |               |                   |               | 24,077,191   |
| 20                           | Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC      |                     |                    |                     |            |               |               |               |                   |               |              |
| 21                           | Total SD/MC Reimbursement (FFP)                                |                     |                    |                     |            |               |               |               |                   |               | 24,077,191   |
| 22                           | Contract Limitation Adjustment                                 |                     |                    |                     |            |               |               |               |                   |               |              |
| 23                           | Adjusted Total SD/MC Reimbursement (FFP)                       |                     |                    |                     |            |               |               |               |                   |               | 24,077,191   |
| 24                           | Healthy Families Net Reimbursement                             | 07/01/03 - 09/30/03 |                    |                     | 17,914     | 17,914        |               |               | 11,644            |               | 11,644       |
| 24A                          |  | 10/01/03 - 06/30/04 |                    |                     | 77,534     | 77,534        |               |               | 50,397            |               | 50,397       |
| 25                           | Total Healthy Families Reimbursement Before Excess FFP         |                     |                    |                     |            |               |               |               |                   |               | 74,680       |
| 26                           | Amount Negotiated Rates Exceed Costs - Healthy Families        |                     |                    |                     |            |               |               |               |                   |               |              |
| 27                           | Total Healthy Families Reimbursement                           |                     |                    |                     |            |               |               |               |                   |               | 74,680       |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 CALCULATION OF SHORT-DOYLE/MEDI-CAL  
 FOR FY 2003 - 2004 HOSPITAL ADMINISTRATIVE DAYS  
 MH 1991 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

| COUNTY NAME: ALAMEDA COUNTY |                    | LEGAL ENTITY |                      |               | NAME: ALAMEDA COUNTY |                 |                 |              |
|-----------------------------|--------------------|--------------|----------------------|---------------|----------------------|-----------------|-----------------|--------------|
| COUNTY CODE: 01             |                    |              |                      |               | NUMBER: 00001        |                 |                 |              |
| A                           | B                  | C            | D                    | E             | F                    | G               | H               | I            |
| Settlement Group            | PROVIDER<br>NUMBER | SMA<br>RATE  | PERIOD OF<br>SERVICE | ADMIN<br>DAYS | SUBTOTAL<br>AMOUNT   | PHYSICIAN COSTS | ANCILLARY COSTS | TOTAL AMOUNT |
| SD/MC                       |                    | \$236.38     | 07/01/03 - 07/31/03  | 198           | \$ 46,803            | \$26,971        | \$62,633        | \$136,407    |
|                             |                    | \$236.82     | 08/01/03 - 09/30/03  | 350           | \$ 82,887            | \$59,917        | \$139,142       | \$281,946    |
|                             |                    | \$236.82     | 10/01/03 - 12/31/03  | 444           | \$ 105,148           | \$71,545        | \$166,146       | \$342,839    |
|                             |                    | \$236.82     | 01/01/04 - 06/30/04  | 2,275         | \$ 538,766           | \$330,431       | \$767,346       | \$1,636,543  |
|                             |                    |              |                      |               |                      |                 | Sub Total       | \$2,397,735  |
| Children EMC                |                    | \$236.38     | 07/01/03 - 07/31/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 08/01/03 - 09/30/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 10/01/03 - 12/31/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 01/01/04 - 06/30/04  |               |                      |                 |                 |              |
|                             |                    |              |                      |               |                      |                 | Sub Total       |              |
| Refugees EMC                |                    | \$236.38     | 07/01/03 - 07/31/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 08/01/03 - 09/30/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 10/01/03 - 12/31/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 01/01/04 - 06/30/04  |               |                      |                 |                 |              |
|                             |                    |              |                      |               |                      |                 | Sub Total       |              |
| Healthy Families            |                    | \$236.38     | 07/01/03 - 07/31/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 08/01/03 - 09/30/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 10/01/03 - 12/31/03  |               |                      |                 |                 |              |
|                             |                    | \$236.82     | 01/01/04 - 06/30/04  |               |                      |                 |                 |              |
|                             |                    |              |                      |               |                      |                 | Sub Total       |              |
| GRAND TOTAL                 |                    |              |                      |               | \$ 773,604           | \$ 488,864      | \$ 1,135,267    | \$ 2,397,735 |